

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1000 G

ACCOUNT TITLE : ASSETS

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REPRESENT AMOUNTS OF PHYSICAL (TANGIBLE) ITEMS OR RIGHTS TO OWNERSHIP (INTANGIBLE) OWNED BY THE U. S. GOVERNMENT.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1010 FUND BALANCE WITH TREASURY
 - 1100 CASH
 - 1200 FOREIGN CURRENCY
 - 1300 RECEIVABLES, NET
 - 1400 ADVANCES AND PREPAYMENTS
 - 1500 INVENTORY AND RELATED PROPERTY, NET
 - 1600 INVESTMENTS, NET
 - 1700 FIXED ASSETS, NET
 - 1900 OTHER ASSETS, NET

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1010 S

ACCOUNT TITLE : FUND BALANCE WITH TREASURY

NORMAL BALANCE : DR

DEFINITION : ALL FUNDS ON DEPOSIT WITH TREASURY REPORTED ON THE SF 224 STATEMENT OF
TRANSACTIONS, SF 1219 STATEMENT OF ACCOUNTABILITY AND/OR FMS FORM 2108 YEAR-END
CLOSING STATEMENT. (SEE ACCOUNT 1530 SEIZED - MONETARY INSTRUMENTS)

BASIC ACCOUNT

SUBDIVIDED BY :
1011 AUTHORITY
1012 DISBURSEMENTS (OTHER THAN PAYROLL)
1013 DISBURSEMENTS (PAYROLL)
1014 FOREIGN DISBURSEMENTS
1015 COLLECTIONS
1016 DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1011 P

ACCOUNT TITLE : AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE DISBURSING FUND AUTHORITY WITH THE TREASURY WHICH INCLUDES THE BALANCE OF FUNDS OR APPROPRIATIONS AT THE BEGINNING OF THE FISCAL YEAR AND THE NEW OBLIGATIONAL AUTHORITY RECEIVED DURING THE FISCAL YEAR.

DEBIT	CREDIT
TC 001A WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER	TC 011A TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS
CONTRA 3100	CONTRA 1414
TC 005A TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL)	TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN)
CONTRA 3100	CONTRA 1311 1312 1314
TC 00MA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION	TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS
CONTRA 3100	CONTRA 2140 2190 2211
TC 00NA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION	TC 05AB CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS
CONTRA 3100	CONTRA 2110
TC 00PA COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS	TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT)
CONTRA 3400	CONTRA 2512 2522
TC 010A TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS	TC 489A WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES
CONTRA 2312	CONTRA 3100
TC 014A INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR WORKING CAPITAL/REVOLVING FUNDS	TC 9AAA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT

		REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS	
		CLOSING * 1012 TO 1011 *	
CONTRA 3213		CONTRA 1012	
TC 016B TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR		TC 9ABA CLOSING * 1013 TO 1011 *	
AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS			
IN) REAPPROPRIATIONS			
CONTRA 3100		CONTRA 1013	
TC 017B TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN		TC 9ACA CLOSING * 1014 TO 1011 *	
APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)			
CONTRA 3100		CONTRA 1014	
TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN			
APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)			
CONTRA 2110 2190			
TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL			
FINANCING BANK (AGENCY DEBT)			
CONTRA 2511 2521			
TC 057C CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN			
EXPIRED ACCOUNTS			
CONTRA 1311			
TC 451A TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE AND AMOUNT REPORTED			
BY TREASURY AT YEAR-END			
CONTRA 2400			
TC 9ADA CLOSING * 1015 TO 1011 *			
CONTRA 1015			

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DEFINITION : THE AMOUNT OF DISBURSEMENTS MADE LESS THE AMOUNT OF REFUNDS RECEIVED.

DEBIT												CREDIT											
TC 237A COLLECTION - REFUNDS - UNBILLED												TC 060A ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL											
												ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE											
												PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062)											
CONTRA	1710	1721	1722	1730	1740	1751	1753	1756	1810	1830	6101	CONTRA 1417											
TC 242A COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY												TC 061A TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS											
EMPLOYEE PAYMENTS																							
CONTRA	1411											CONTRA 1411											
TC 304A THIRD-PARTY DRAFTS ISSUED												TC 062A ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT											
												SYSTEM (PMS)											
CONTRA	2315											CONTRA 1413											
TC 306A THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY												TC 065A TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED BUT NOT RECEIVED)											
CONTRA	2313											CONTRA 1450											
TC 308A THIRD-PARTY DRAFTS - COLLECTIONS												TC 066A CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY APPROPRIATION AND											
												REPORTED UNDER PRE-FIXED (41) ACCOUNT.											
CONTRA	1314											CONTRA 1120											
TC 403A YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO												TC 070A RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE											
HEADQUARTERS - TRANSFERRING OFFICE												(FOR COLLECTION WRITEOFF)											
CONTRA	1933											CONTRA 1312											
TC 9AAA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO AUTHORITY FOR												TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED											
YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT																							
REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS												* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT											
												THE BEGINNING OF EACH MONTH) - UNDER TC 080 *											

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CLOSING * 1012 TO 1011 *	
CONTRA 1011	CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101
	TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2211 2990
	TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1341 1343 1351 1610 1690
	TC 186A AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR GRANT/CONTRACT CONTRA 2110
	TC 190A DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED CONTRA 6101
	TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101
	TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2211 2990
	TC 193A PAYMENT OF ACCRUED INTEREST PAYABLE CONTRA 2140
	TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS CONTRA 1341 1343 1351 1610 1690
	TC 198A DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) CONTRA 6104
	TC 199A DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) CONTRA 6330
	TC 19CA DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS CONTRA 6101
	TC 19EA PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL

	CONTRA 2910
	TC 305A PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR THIRD-PARTY DRAFTS HONORED
	CONTRA 2315
	TC 40AA YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO
	HEADQUARTERS - RECEIVING OFFICE
	CONTRA 1943

ACCOUNT NUMBER : 1013 P

ACCOUNT TITLE : DISBURSEMENTS (PAYROLL)

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF DISBURSEMENTS MADE THROUGH THE CENTRAL PAYROLL SYSTEM
TO INCLUDE ADJUSTMENTS MADE IN OPDIV ACCOUNTING SYSTEMS, AND
REPORTED ON THE CPS MONTHLY SF-224 REPORT TO TREASURY.

DEBIT		CREDIT	
TC 9ABA CLOSING * 1013 TO 1011 *		TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED	
		AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 1011		CONTRA	2221 2222 6101 6905
		TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED	
		AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
		CONTRA	2212 2213 6101

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ACCOUNT NUMBER : 1014 P

ACCOUNT TITLE : FOREIGN DISBURSEMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF DISBURSEMENTS AND COLLECTIONS OF REFUNDS ACCOMPLISHED
IN FOREIGN CURRENCY AND EXPRESSED IN U. S. DOLLARS WHICH ARE REPORTED
BY U. S. DISBURSING OFFICERS IN AMERICAN EMBASSIES ON THE SF-1221,
"STATEMENT OF TRANSACTIONS. "

DEBIT		CREDIT	
TC 9ACA CLOSING * 1014 TO 1011 *			
CONTRA 1011			

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ACCOUNT NUMBER : 1015 P

ACCOUNT TITLE : COLLECTIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF COLLECTIONS RECEIVED AND DEPOSITED TO DISBURSING FUND
ACCOUNTS. SEE ACCOUNT 3620 FOR COLLECTIONS OF MISCELLANEOUS
GENERAL/ SPECIAL/TRUST FUND RECEIPTS.

DEBIT	CREDIT
TC 004A TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER CONTRA 3100	TC 195A REFUNDS FROM OTHER INCOME CONTRA 5903
TC 00PB COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 5901	TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT CONTRA 5100 5200
TC 220A COLLECTIONS (CASH RECEIPTS) COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED CONTRA 1311	TC 282A APPROPRIATION REIMBURSEMENT TRANSFERRED FROM ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY) CONTRA 1932
TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN CONTRA 5100 5200 5903 7112	TC 404A YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE CONTRA 1933
TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE CONTRA 1352 1354 1356 1358	TC 418A TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE TREASURY CONTRA 2990
TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE CONTRA 1341 1344	TC 9ADA CLOSING * 1015 TO 1011 * CONTRA 1011
TC 227A COLLECTION OF INSURANCE PREMIUMS CONTRA 1317	
TC 228A COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES	

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CONTRA 1610	
TC 22AA COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS	
CONTRA 7212	
TC 232A COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS	
CONTRA 1313	
TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES	
PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN	
CONTRA 5303 5901 7112	
TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 1312 1315	
TC 236B COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 1315	
TC 238A COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING FUND, MANAGEMENT,	
AND REVOLVING FUNDS	
CONTRA 2313	
TC 239A COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR	
CONSOLIDATED WORKING FUNDS	
CONTRA 1314	
TC 23AA COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY	
WHEN THERE IS A LOSS	
CONTRA 7212	
TC 240A PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXPENDITURE FROM THE	
APPROPRIATION	
CONTRA 1311	
TC 243A ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES UNDER LETTER OF CREDIT	
CONTRA 2311	
TC 246A COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	
CONTRA 1343	
TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES	

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CONTRA	5601	5602	5603	
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TC 248A	COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON			
	DELINQUENT ACCOUNTS RECEIVABLE			

CONTRA	134A	134C	134E	
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TC 249A	COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON			
	DELINQUENT LOANS			

CONTRA	134B	134D	134F	
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TC 254A	RECORD SALE OF ACQUIRED COLLATERAL			
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TC 28AA	APPROPRIATION REIMBURSEMENT RECEIVED AT HEADQUARTERS FROM ACCOUNTING			
	POINT (HEADQUARTERS ENTRY)			

CONTRA	1942			
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TC 40BA	YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO			
	HEADQUARTERS - RECEIVING OFFICE			

CONTRA	1943			
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ACCOUNT NUMBER : 1016 P

ACCOUNT TITLE : DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : THE DEPOSITS TO SUSPENSE ACCOUNTS FOR UNIDENTIFIED ITEMS PENDING DISPOSITION; FUNDS COLLECTED AS FISCAL AGENT OR BANKER (INCOME TAXES AND BOND WITHHOLDINGS, ETC.) AND LATER TRANSFERRED OR DISBURSED, INCLUDING PERSONAL FUNDS OF PATIENTS IN HOSPITALS; AND UNEARNED ADVANCES FROM PRIVATE SOURCES FOR INFORMATION OR SERVICES TO BE FURNISHED.

DEBIT		CREDIT	
TC 241A DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS			
BONDS, AND OTHER TRANSACTIONS			
CONTRA 2400			
TC 267A PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE REPLACED AT A LATER			
DATE)			
CONTRA 1311			

ACCOUNT NUMBER : 1100 S

ACCOUNT TITLE : CASH

NORMAL BALANCE : DR

DEFINITION : ALL MONETARY RESOURCES ON HAND OR ON DEPOSIT WITH BANKS AND OTHER FINANCIAL INSTITUTIONS. INCLUDED ARE COINS, CURRENCY, READILY NEGOTIABLE INSTRUMENTS (SUCH AS CHECKS AND MONEY ORDERS), BUT EXCLUDED ARE CERTIFICATES OF DEPOSIT WHICH ARE ACCOUNTED FOR AS INVESTMENTS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1110 UNDEPOSITED COLLECTIONS
 - 1120 IMPREST FUNDS
 - 1190 OTHER CASH
 - 1195 OTHER MONETARY ASSETS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1110 P

ACCOUNT TITLE : UNDEPOSITED COLLECTIONS

NORMAL BALANCE : DR

DEFINITION : COLLECTIONS ON HAND, NOT YET DEPOSITED WITHIN THE SAME ACCOUNTING PERIOD.

DEBIT		CREDIT	
TC 067A RECORDING OF UNDEPOSITED COLLECTIONS AT END OF ACCOUNTING PERIOD			
CONTRA 2400			

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ACCOUNT NUMBER : 1120 P

ACCOUNT TITLE : IMPREST FUNDS

NORMAL BALANCE : DR

DEFINITION : THE AUTHORIZED AMOUNT OF CASH HELD BY AGENCY CASHIERS AT PERSONAL RISK.

DEBIT		CREDIT	
TC 066A CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY APPROPRIATION AND			
REPORTED UNDER PRE-FIXED (41) ACCOUNT.			
CONTRA 1012			

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ACCOUNT NUMBER : 1190 P

ACCOUNT TITLE : OTHER CASH

NORMAL BALANCE : DR

DEFINITION : CASH HOLDINGS THAT ARE NOT OTHERWISE CLASSIFIED ABOVE.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1195 P

ACCOUNT TITLE : OTHER MONETARY ASSETS

NORMAL BALANCE : DR

DEFINITION : THE BALANCE OF MONETARY FOR WHICH A SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED, INCLUDING GOLD (VALUED AT MARKET), SPECIAL DRAWING RIGHTS, AND U. S. RESERVES IN THE INTERNATIONAL MONETARY FUND. THIS EXCLUDES MONETARY ASSETS SEIZED. (SEE ACCOUNT 1530 SEIZED PROPERTY - MONETARY INSTRUMENTS)

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1200 P

ACCOUNT TITLE : FOREIGN CURRENCY

NORMAL BALANCE : DR

DEFINITION : THE U. S. DOLLAR EQUIVALENT OF FOREIGN GOVERNMENT CURRENCY.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1300 T

ACCOUNT TITLE : RECEIVABLES, NET

NORMAL BALANCE : DR

DEFINITION : SUMMARY ACCOUNT REPRESENTING AMOUNTS DUE FROM OTHERS RESULTING FROM
THE PERFORMANCE OF SERVICES, SALE OF GOODS, LEVY OF TAXES, OR LOAN
OF MONETARY RESOURCES, LESS ESTIMATES FOR UNCOLLECTIBLE ITEMS.

BASIC ACCOUNT

SUBDIVIDED BY :
1310 ACCOUNTS RECEIVABLE
1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE
1340 INTEREST RECEIVABLE
1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE
1350 LOANS RECEIVABLE
1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE
1399 ALLOWANCE FOR SUBSIDY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1310 S

ACCOUNT TITLE : ACCOUNTS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : AMOUNTS DUE FROM OTHERS WHEN THE RIGHT TO RECEIVE FUNDS ACCRUES, WHICH MAY
RESULT FROM THE PERFORMANCE OF SERVICE OR THE DELIVERY OF GOODS. THIS ALSO
INCLUDES OTHER AMOUNTS DETERMINED TO BE DUE THE GOVERNMENT AS EVIDENCED BY THE
ACTIVITIES RECORDED IN THE SUBSIDIARY ACCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY :

1311	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED
1312	REFUNDS RECEIVABLE
1313	GENERAL/TRUST FUND RECEIPTS RECEIVABLE
1314	ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED
1315	AUDIT DISALLOWANCES RECEIVABLE
1316	ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES
1317	INSURANCE PREMIUMS RECEIVABLE
1318	ACCOUNTS RECEIVABLE - NON-CURRENT
131A	ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1311 P

ACCOUNT TITLE : ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FROM GOVERNMENT AND NON-GOVERNMENT AGENCIES WHICH,
WHEN COLLECTED, WILL BE DEPOSITED TO THE APPROPRIATION ACCOUNTS AS
REIMBURSEMENTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN)		TC 057C CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS	
CONTRA 1011		CONTRA 1011	
TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS		TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED)	
CONTRA 5100 5200 5903		CONTRA 1319 3100	
TC 135A TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES		TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE	
CONTRA 5100 5200		CONTRA 1318	
TC 145A ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS - BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME		TC 220A COLLECTIONS (CASH RECEIPTS)	
CONTRA 2313		COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED	
		CONTRA 1015	
TC 264A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN		TC 240A PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR EXPENDITURE FROM THE APPROPRIATION	
CONTRA 7112		CONTRA 1015	
TC 265A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN		TC 267A PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE REPLACED AT A LATER DATE)	
CONTRA 7112		CONTRA 1016	
TC 266A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE		TC 288A TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO	

FUNDS WILL BE USED AT A LATER TIME TO PURCHASE REPLACEMENTS"		HEADQUARTERS
CONTRA 2400		CONTRA 1932
TC 26BA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE		
FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS		
CONTRA 7212		
TC 26CA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE		
PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN		
THERE IS A LOSS		
CONTRA 7212		
TC 28FA RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING		
POINTS		
CONTRA 1942		

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DEBIT													CREDIT	
TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN)													TC 057B CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS	
CONTRA 1011													CONTRA 3100	
TC 070A RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF)													TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED)	
CONTRA 1012													CONTRA 1319 3100	
TC 28EA RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM ACCOUNTING POINTS													TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 1942													CONTRA 1015	
TC 328A ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF PRIOR YR OBLIGATIONS - UNEXPIRED MULTI-YR AND NO-YR ACCOUNTS													TC 287A TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HEADQUARTERS	
CONTRA 7400													CONTRA 1932	
TC 330A ACCOUNTS RECEIVABLE - REFUNDS														
CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101														
TC 331A RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE														
CONTRA 1417														

ACCOUNT NUMBER : 1313 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS BILLED TO GOVERNMENT AND NON-GOVERNMENT AGENCIES, WHICH
WHEN COLLECTED, WILL BE DEPOSITED TO GENERAL AND TRUST FUND RECEIPT
ACCOUNTS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 133A SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS		TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED)	
CONTRA 5901		CONTRA 1319 3100	
TC 28GA RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS		TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE	
CONTRA 1943		CONTRA 1318	
		TC 232A COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST FUND RECEIPTS	
		CONTRA 1015	
		TC 289A TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS	
		CONTRA 1933	

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ACCOUNT NUMBER : 1314 P

ACCOUNT TITLE : ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FOR ADVANCES AND REIMBURSEMENTS EARNED,
BUT UNBILLED TO GOVERNMENT AND NON- GOVERNMENT AGENCIES. WHEN
BILLED, THE AMOUNTS WILL BE TRANSFERRED TO RECEIVABLES BILLED.

DEBIT		CREDIT	
TC 019A TRANSFERS OF GROSS RECEIVABLE BETWEEN APPROPRIATIONS OR BETWEEN OTHER AGENCIES (TRANSFERS IN)		TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES	
CONTRA 1011		CONTRA 5100 5200	
TC 023A ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT FULLY FUNDED (IGA)		TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2313		CONTRA 5100 5200	
TC 050I OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 5200		CONTRA 5100 5200	
TC 053H OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION		TC 239A COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR CONSOLIDATED WORKING FUNDS	
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.			
CONTRA 5200		CONTRA 1015	
TC 080F ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS		TC 308A THIRD-PARTY DRAFTS - COLLECTIONS	

AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)		
CONTRA 5200		CONTRA 1012
TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		
CONTRA 5100 5200		
TC 082F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES		
CONTRA 5200		
TC 084F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		
CONTRA 5200		
TC 086F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT		
CONTRA 5200		
TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		
CONTRA 5100 5200		
TC 088F ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT		
CONTRA 5200		
TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED		
CONTRA 5100 5200		
TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		

CONTRA	5100	5200	
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TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
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CONTRA	5100	5200	
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TC 092J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH	
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GRANTS MANAGEMENT FUNDS	
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CONTRA	5200	
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TC 094J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON- FEDERAL	
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AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
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CONTRA	5100	5200	
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TC 095J RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
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PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
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CONTRA	5100	5200	
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TC 098F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED	
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UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED	
---	--

THROUGH OTHER FEDERAL AGENCIES	
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CONTRA	5200	
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TC 099A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED	
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UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED	
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THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES	
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CONTRA	2110	
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TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN	
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PREVIOUSLY RECORDED WITH THE	
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OBLIGATION/EXPENDITURE TRANSACTION	
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CONTRA	5100	5200	5903	
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TC 181F DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED	
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* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT	
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THE BEGINNING OF EACH MONTH) - UNDER TC 080 *	
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CONTRA	5100	
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TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
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CONTRA	5100	5200	
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TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
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CONTRA 5100 5200	
TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 5100 5200	
TC 307A THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY	
CONTRA 2315	

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ACCOUNT NUMBER : 1315 P

ACCOUNT TITLE : AUDIT DISALLOWANCES RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS DETERMINED BY AUDIT TO BE DUE THE GOVERNMENT FROM
DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES THAT ARE BILLED
AS APPROPRIATION REFUNDS.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
TC 335A AUDIT DISALLOWANCE BECOMES COLLECTIBLE	TC 058B CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS
CONTRA 6101	CONTRA 3100
TC 335B AUDIT DISALLOWANCE BECOMES COLLECTIBLE	TC 109C TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.
CONTRA 5901	CONTRA 1319
	TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) (UNFUNDED) CONTRA 1319 3100
	TC 13BA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT RECEIVABLE (AUDIT DISALLOWANCE) CONTRA 1318
	TC 236A COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 1015
	TC 236B COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 1015
	TC 345A COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC ASSISTANCE AWARD ADJUSTMENT CONTRA 6101

ACCOUNT NUMBER : 1316 P

ACCOUNT TITLE : ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS ANTICIPATED TO BE DUE THE GOVERNMENT AS THE RESULT OF
AUDIT FROM DISALLOWED EXPENDITURES OF NON-GOVERNMENT AGENCIES. WHEN
BILLED, THE AMOUNTS WILL BE TRANSFERRED TO THE AUDIT DISALLOWANCES
RECEIVABLE ACCOUNT.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 333A AUDIT DISALLOWANCE PENDING OR UNDER APPEAL			
CONTRA 1319			

ACCOUNT NUMBER : 1317 P

ACCOUNT TITLE : INSURANCE PREMIUMS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS BILLED TO NON-GOVERNMENT AGENCIES AS ACCRUED INSURANCE
PREMIUMS ON LOANS OUTSTANDING.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 138A ACCRUAL OF INSURANCE PREMIUMS		TC 227A COLLECTION OF INSURANCE PREMIUMS	
CONTRA 5500		CONTRA 1015	

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ACCOUNT NUMBER : 1318 P

ACCOUNT TITLE : ACCOUNTS RECEIVABLE - NON-CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF RECEIVABLES FROM ACCOUNTS WITH GOVERNMENT AND
NON- GOVERNMENT AGENCIES THAT WILL NOT BE DUE WITHIN THE NEXT 12
MONTHS FOLLOWING THE REPORTING PERIOD.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT
TC 13AA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON- CURRENT RECEIVABLE		
CONTRA 1311 1313		
TC 13BA TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON- CURRENT RECEIVABLE (AUDIT		
DISALLOWANCE)		
CONTRA 1315		

ACCOUNT NUMBER : 1319 P

ACCOUNT TITLE : ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

NORMAL BALANCE : CR

DEFINITION : ESTIMATED AMOUNTS OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE RECORDED IN ACCOUNTS SUBSIDIARY TO 1310. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL ACCOUNTS SUBSEQUENTLY WRITTEN OFF. AMOUNT SHOULD CONSIDER OUTSTANDING ADVANCES. THE ACCOUNT WILL INCLUDE THE FULL AMOUNT OF AUDIT DISALLOWANCES ANTICIPATED TO BE COLLECTED PENDING APPEAL/LITIGATION PROCESSES. UPON RESOLUTION THE AMOUNT WILL BE REMOVED AND, IF SUSTAINED, AN APPROPRIATE ALLOWANCE ESTABLISHED FOR THE AMOUNTS BILLED.

SUBSIDIARY

CLASSIFICATION : F FUNDED
U UNFUNDED

DEBIT	CREDIT
TC 05BB CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS	TC 110A TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED)
	* ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315
	FOR NON- GOVERNMENT DEBTORS *
CONTRA 3100	CONTRA 6903
TC 05BC CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS	TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS
CONTRA 3310	CONTRA 1341 1344
TC 109C TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS	TC 333A AUDIT DISALLOWANCE PENDING OR UNDER APPEAL
RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
CONTRA 1315	CONTRA 1316
TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON- GOVERNMENT)	TC 342A ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE
(UNFUNDED)	
CONTRA 1311 1312 1313 1315	CONTRA 131A

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ACCOUNT NUMBER : 131A P

ACCOUNT TITLE : ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE DUE AS A RESULT OF A REVIEW OF PROGRAM PARTICIPANT EXPENDITURES BY THE PROGRAM/GRANT OFFICIAL. COLLECTION IS MADE BY REDUCTION OF CURRENT AWARD OR BY ISSUANCE OF NEGATIVE AWARD.

SUBSIDIARY CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 342A ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE			
CONTRA 1319			

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ACCOUNT NUMBER : 1340 S

ACCOUNT TITLE : INTEREST RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED ON OUTSTANDING ACCOUNTS AND LOANS RECEIVABLE FROM
GOVERNMENT AND NON-GOVERNMENT AGENCIES. INTEREST IN THIS ACCOUNT
INCLUDE AMOUNTS CHARGED AS A COST OF EXTENDING CREDIT AS WELL AS
INTEREST AND OTHER CHARGES ARISING OUT OF DELINQUENT PAYMENTS.

BASIC ACCOUNT

SUBDIVIDED BY : 1341 INTEREST RECEIVABLE ON LOANS
 1343 INTEREST RECEIVABLE ON INVESTMENTS
 1344 INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS
 134A INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS
 134B INTEREST RECEIVABLE ON DELINQUENT LOANS
 134C PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS
 134D PENALTY RECEIVABLE ON DELINQUENT LOANS
 134E ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS
 134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1341 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON LOANS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON REGULAR, GUARANTEED/PLEDGED, AND DEFAULTED
LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES RECORDED IN ACCOUNTS 1351,
1355, AND 1357.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS		TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
CONTRA 3211 7400		CONTRA 5302 5901 7290	
TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS		TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST	
CONTRA 1319 5301 5302		CONTRA 1349	
TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE	
CONTRA 1012		CONTRA 1015	
TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		TC 250A RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST	
CONTRA 1012			

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ACCOUNT NUMBER : 1343 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON INVESTMENTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON INVESTMENTS WITH GOVERNMENT AND
NON- GOVERNMENT AGENCIES RECORDED IN ACCOUNT 1600.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 140A ACCRUED INTEREST EARNED ON INVESTMENTS		TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST	
CONTRA 5301		CONTRA 1349	
TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		TC 246A COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	
CONTRA 1012		CONTRA 1015	
TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS			
CONTRA 1012			

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ACCOUNT NUMBER : 1344 P

ACCOUNT TITLE : INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED, BUT UNCOLLECTED ON LOANS WITH GOVERNMENT AND
NON- GOVERNMENT AGENCIES IN ACCOUNTS 1353 AND 1357 AND ON ACCOUNTS
RECORDED IN ACCOUNT 1315 AND OTHER 1310 RECEIVABLES PLACED ON AN
INSTALLMENT PAYMENT PLAN, AND WHICH UPON COLLECTION WILL BE
DEPOSITED TO THE GENERAL AND TRUST FUND RECEIPT ACCOUNTS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS		TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS	
		RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
CONTRA 1319 5301 5302		CONTRA 5302 5901 7290	
		TC 109D TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS	
		RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
		CONTRA 1349	
		TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST	
		CONTRA 1349	
		TC 224A COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND	
		AUDIT DISALLOWANCE	
		CONTRA 1015	

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ACCOUNT NUMBER : 1349 P

ACCOUNT TITLE : ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

NORMAL BALANCE : CR

DEFINITION : ESTIMATED AMOUNTS OF UNCOLLECTIBLE INTEREST OR OTHER CHARGES ON RECEIVABLES RECORDED IN ACCOUNTS SUBSIDIARY TO 1340. THE ACCOUNT WILL BE INCREASED BY THE AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND DECREASED BY THE ACTUAL AMOUNTS SUBSEQUENTLY WRITTEN OFF.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 109D TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.		TC 112A TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED)	
		* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) *	
CONTRA 1344		CONTRA 6903	
TC 118A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST		TC 11AA TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS RECEIVABLE (UNFUNDED)	
		* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A-134F) *	
CONTRA 1341 1343 1344		CONTRA 6903	
TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE			
CONTRA 134A 134C 134E			
TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE			
CONTRA 134B 134D 134F			

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ACCOUNT NUMBER : 134A P

ACCOUNT TITLE : INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE		TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
CONTRA 5303		CONTRA 1349	
		TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
		CONTRA 1015	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 134B P

ACCOUNT TITLE : INTEREST RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : INTEREST EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE
RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE		TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE	
CONTRA 5303		CONTRA 1349	
		TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS	
		CONTRA 1015	

ACCOUNT NUMBER : 134C P

ACCOUNT TITLE : PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS RECEIVABLE
RECORDED IN NON- GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1310.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE		TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
CONTRA 5303		CONTRA 1349	
		TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
		CONTRA 1015	

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ACCOUNT NUMBER : 134D P

ACCOUNT TITLE : PENALTY RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : PENALTIES EARNED BUT UNCOLLECTED ON DELINQUENT LOANS RECEIVABLE
RECORDED IN NON- GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT 1350.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE		TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE	
CONTRA 5303		CONTRA 1349	
		TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS	
		CONTRA 1015	

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ACCOUNT NUMBER : 134E P

ACCOUNT TITLE : ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS

NORMAL BALANCE : DR

DEFINITION : ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT ACCOUNTS
RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT
1310.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE CONTRA 5303		TC 128A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
		CONTRA 1349	
		TC 248A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS RECEIVABLE	
		CONTRA 1015	

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ACCOUNT NUMBER : 134F P

ACCOUNT TITLE : ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT LOANS

NORMAL BALANCE : DR

DEFINITION : ADMINISTRATIVE COSTS EARNED BUT UNCOLLECTED ON DELINQUENT LOANS
RECEIVABLE RECORDED IN NON-GOVERNMENT ACCOUNTS SUBSIDIARY TO ACCOUNT
1350.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE CONTRA 5303		TC 129A TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST, PENALTIES AND	
		ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE	
		CONTRA 1349	
		TC 249A COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON	
		DELINQUENT LOANS	
		CONTRA 1015	

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ACCOUNT NUMBER : 1350 S

ACCOUNT TITLE : LOANS RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : AMOUNTS WHICH HAVE BEEN LOANED TO ANOTHER FEDERAL ACCOUNT OR FUND,
INDIVIDUALS, PRIVATE SECTOR ORGANIZATIONS, STATE AND LOCAL
GOVERNMENTS, OR FOREIGN GOVERNMENTS.

BASIC ACCOUNT

SUBDIVIDED BY :

1351	LOANS RECEIVABLE - PRINCIPAL
1352	LOANS RECEIVABLE - COLLECTION
1353	GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL
1354	GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS
1355	LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL
1356	LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION
1357	LOANS RECEIVABLE - DEFAULTED - PRINCIPAL
1358	LOANS RECEIVABLE - DEFAULTED - COLLECTIONS
135A	LOANS RECEIVABLE - CURRENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1351 P

ACCOUNT TITLE : LOANS RECEIVABLE - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AGENCIES AND NON-GOVERNMENT AGENCIES, INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC., WHEREIN THE REPAYMENT OF PRINCIPAL IS AVAILABLE TO THE APPROPRIATIONS. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1352.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT				CREDIT			
TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS				TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.			
CONTRA	3211	7400		CONTRA	5302	5901	7290
TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS				TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)			
CONTRA	1012			CONTRA	1359		
TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS				TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE			
CONTRA	1012			CONTRA	135A		
				TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - DEFAULTED			
				CONTRA 1931			
				TC 33BA DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY			
				CONTRA 7211			

ACCOUNT NUMBER : 1352 P

ACCOUNT TITLE : LOANS RECEIVABLE - COLLECTION

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES,
INDIVIDUALS, INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION
LOANS, STUDENT LOANS, ETC. , WHEREIN THE RECEIPTS FOR REPAYMENT ARE
AVAILABLE TO THE APPROPRIATION.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
		TC 223A	COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
		CONTRA	1015

ACCOUNT NUMBER : 1353 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF LOAN PRINCIPAL MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES WHEREIN THE REPAYMENT OF PRINCIPAL WILL BE DEPOSITED INTO GENERAL AND TRUST FUND RECEIPT ACCOUNTS. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1354.

SUBSIDIARY CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 126A TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS)	CONTRA 5901	TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS	
		RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
		CONTRA 5302 5901 7290	
		TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)	
		CONTRA 1359	
		TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE	
		CONTRA 135A	
		TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO	
		LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES -	
		DEFAULTED	
		CONTRA 1931	

ACCOUNT NUMBER : 1354 P

ACCOUNT TITLE : GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE - COLLECTIONS

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF LOANS MADE TO GOVERNMENT AND NON-GOVERNMENT AGENCIES
WHEREIN THE RECEIPTS FOR REPAYMENT ARE DEPOSITED INTO GENERAL AND
TRUST FUND RECEIPT ACCOUNTS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
		TC 223A	COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
		CONTRA	1015

ACCOUNT NUMBER : 1355 P

ACCOUNT TITLE : LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : AMOUNT OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO GOVERNMENT
AGENCIES AND NON-GOVERNMENTAL AGENCIES, INDIVIDUALS, INSTITUTIONS OR
PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT LOANS, ETC.,
WHEREIN THE COLLECTION OF LOAN PRINCIPAL MUST BE APPLIED TO
REPAYMENT OF DEBT BORROWING. COLLECTION OF LOANS IS RECORDED IN
ACCOUNT 1356.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 297A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -		TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)	
GUARANTEED/PLEDGED			
CONTRA 1941		CONTRA 1359	
		TC 12BA RECLASSIFY PORTION OF LOANS RECEIVABLE-GUARANTEED/PLEDGED AS CURRENT	
		RECEIVABLE	
		CONTRA 135A	

ACCOUNT NUMBER : 1356 P

ACCOUNT TITLE : LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF GUARANTEED/PLEDGED LOANS (PRINCIPAL) MADE TO
GOVERNMENT AGENCIES AND NON-GOVERNMENT AGENCIES, INDIVIDUALS,
INSTITUTIONS OR PRIVATE CONCERNS FOR CONSTRUCTION LOANS, STUDENT
LOANS, ETC. , WHEREIN THE RECEIPTS FOR REPAYMENT ARE APPLIED TO
REPAYMENT OF DEBT BORROWING.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
		TC 223A COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE	
		CONTRA 1015	

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ACCOUNT NUMBER : 1357 P

ACCOUNT TITLE : LOANS RECEIVABLE - DEFAULTED - PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LOANS (PRINCIPAL) INITIALLY RECORDED IN ACCOUNTS 1351, 1353, AND 1355 WHICH ARE IN DEFAULT. COLLECTION OF LOANS IS RECORDED IN ACCOUNT 1358.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 298A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - DEFAULTED		TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)	
CONTRA 1941		CONTRA 1359	
		TC 12CA RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED AS CURRENT	
		RECEIVABLE	
		CONTRA 135A	
		TC 250A RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND	
		ACCRUED INTEREST	

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ACCOUNT NUMBER : 1358 P

ACCOUNT TITLE : LOANS RECEIVABLE - DEFAULTED - COLLECTIONS

NORMAL BALANCE : CR

DEFINITION : COLLECTION OF DEFAULTED LOAN PRINCIPAL WHEREIN THE RECEIPTS FOR REPAYMENTS ARE APPLIED AS DESCRIBED IN ACCOUNTS 1351, 1353, AND 1355, HAD THERE BEEN NO DEFAULT.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
		TC 223A	COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
		CONTRA	1015

ACCOUNT NUMBER : 1359 P

ACCOUNT TITLE : ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

NORMAL BALANCE : CR

DEFINITION : ESTIMATED AMOUNTS OF UNCOLLECTIBLE LOANS RECEIVABLE RECORDED IN
ACCOUNTS SUBSIDIARY TO 1350. THE ACCOUNT WILL BE INCREASED BY THE
AMOUNT ESTIMATED TO BE UNCOLLECTIBLE EACH ACCOUNTING PERIOD, AND
DECREASED BY THE ACTUAL ACCOUNTS SUBSEQUENTLY WRITTEN OFF.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 114A TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)		TC 111A TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)	
		* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR	
		NON-GOVERNMENT DEBTORS) *	
CONTRA 1351 1353 1355 1357		CONTRA 6903	

ACCOUNT NUMBER : 135A P

ACCOUNT TITLE : LOANS RECEIVABLE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT DUE WITHIN THE NEXT TWELVE MONTHS OF LOAN PRINCIPAL
INITIALLY RECORDED IN NON-CURRENT ACCOUNTS 1351, 1353, 1355 AND 1357.
THIS AMOUNT IS CALCULATED FOR EACH REPORTING PERIOD.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 12AA TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS CURRENT RECEIVABLE			
CONTRA	1351 1353		
TC 12BA RECLASSIFY PORTION OF LOANS RECEIVABLE-GUARANTEED/PLEDGED AS CURRENT RECEIVABLE			
CONTRA	1355		
TC 12CA RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED AS CURRENT RECEIVABLE			
CONTRA	1357		

ACCOUNT NUMBER : 1399 P

ACCOUNT TITLE : ALLOWANCE FOR SUBSIDY

NORMAL BALANCE : CR

DEFINITION : THIS AMOUNT REFLECTS THE UNAMORTIZED CREDIT REFORM SUBSIDY FOR DIRECT LOANS AND FOR DEFAULTED GUARANTEED LOANS ASSUMED FOR COLLECTION BY THE GOVERNMENT. IT APPEARS IN THE FINANCING FUND OF THE DIRECT LOAN OR LOAN GUARANTEE PROGRAM INVOLVED AND IS SUBTRACTED FROM LOANS RECEIVABLE (ACCOUNT 1350) ON THE STATEMENT OF FINANCIAL POSITION. ALL TRANSACTIONS THAT AFFECT THE SUBSIDY WILL BE RECORDED IN THIS ACCOUNT. THE FIRST TRANSACTION WOULD NORMALLY BE THE TRANSFER OF SUBSIDY MONIES FROM THE PROGRAM FUND TO THE FINANCING ACCOUNT. ADDITIONAL TRANSACTIONS RECORD UPWARD AND DOWNWARD ADJUSTMENTS TO THE ACCOUNT.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1400 T

ACCOUNT TITLE : ADVANCES AND PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE OUTSTANDING BALANCE OF AMOUNTS ADVANCED TO FEDERAL AND
NON- FEDERAL ENTITIES BY THE AGENCY AND PREPAYMENTS MADE BY THE
AGENCY FOR THE LATER RECEIPT OF GOODS, SERVICES, OR OTHER ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 1410 ADVANCES TO OTHERS
1450 PREPAYMENTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1410 S

ACCOUNT TITLE : ADVANCES TO OTHERS

NORMAL BALANCE : DR

DEFINITION : PAYMENTS MADE IN CONTEMPLATION OF THE FUTURE PERFORMANCE OF SERVICES, RECEIPT OF GOODS, INCURRENCE OF EXPENDITURES, OR OTHER ASSETS. COMMON EXAMPLES ARE TRAVEL ADVANCES WHICH ARE MADE IN CONTEMPLATION OF FUTURE TRAVEL EXPENSES OR ADVANCES TO CONTRACTORS WHICH ARE MADE IN CONTEMPLATION OF FUTURE RECEIPT OF INVENTORY OR FIXED ASSETS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS
 - 1412 ADVANCES TO COMMISSIONED OFFICERS
 - 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS
 - 1414 ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER
 - 1417 ADVANCES TO OTHERS - OTHER THAN THROUGH PMS
 - 1418 ADVANCES TO OTHERS - ESTIMATED ACCRUALS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1411 P

ACCOUNT TITLE : TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF TRAVEL ADVANCES AND EMERGENCY PAYMENTS OUTSTANDING TO EMPLOYEES.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 061A TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS		TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED	
		(NONDISBURSEMENTS)	
CONTRA 1012		CONTRA 2190 2211	
TC 29AA TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS		TC 242A COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE AND EMERGENCY	
WITHIN THE SAME APPROPRIATION - RECEIVING POINT		EMPLOYEE PAYMENTS	
CONTRA 1942		CONTRA 1012	
		TC 290A TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN BETWEEN ACCOUNTING	
		POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT	
		CONTRA 1932	

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ACCOUNT NUMBER : 1412 P

ACCOUNT TITLE : ADVANCES TO COMMISSIONED OFFICERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADVANCE BASE PAY AND HOUSING ALLOWANCES MADE TO
COMMISSIONED OFFICERS OF THE PUBLIC HEALTH SERVICE.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 1413 P

ACCOUNT TITLE : ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS

NORMAL BALANCE : DR

DEFINITION : ADVANCES MADE TO FINANCE ACTIVITIES THROUGH AN HHS GRANT MANAGEMENT FUND AND ADVANCES TO BUSINESS FIRMS AND INSTITUTIONS, USUALLY UNDER A LETTER-OF-CREDIT ARRANGEMENT. THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE ADVANCES.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 062A ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS)		TC 084A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS	
		FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS	
		MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS	
		ACTIVITIES	
CONTRA 1012		CONTRA 6101	
		TC 085A GRANTS MANAGEMENT FUND (FOR ACTUAL MONTHLY/QUARTERLY OR FINAL	
		EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS	
		ACTIVITIES)	
		CONTRA 2311	
		TC 087A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
		NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
		CONTRA 6101	
		TC 092A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH	
		GRANTS MANAGEMENT FUNDS	
		CONTRA 6101	
		TC 094A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL	
		AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
		CONTRA 6101	

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ACCOUNT NUMBER : 1414 P

ACCOUNT TITLE : ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER

NORMAL BALANCE : DR

DEFINITION : ADVANCES MADE TO OTHER GOVERNMENT AGENCIES BY SF-1151. THIS ACCOUNT
WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR PERFORMANCE UNDER THE
ADVANCES.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT

DEBIT		CREDIT	
TC 011A TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS		TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER	
		AGENCIES	
CONTRA 1011		CONTRA 1721 1751 1756 1830 6901	

ACCOUNT NUMBER : 1417 P

ACCOUNT TITLE : ADVANCES TO OTHERS - OTHER THAN THROUGH PMS

NORMAL BALANCE : DR

DEFINITION : ADVANCES TO CONSOLIDATED WORKING FUNDS OR TO GOVERNMENT AGENCIES FOR
OTHER PURPOSES AND ADVANCES TO NON-GOVERNMENT AGENCIES FOR SERVICES,
PROPERTY OR MATERIALS TO BE FURNISHED UNDER APPLICABLE PROVISIONS OF
LAW THIS ACCOUNT WILL BE CREDITED FOR THE ACTUAL ACCRUALS FOR
PERFORMANCE UNDER THE ADVANCES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT	CREDIT
TC 060A ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062) CONTRA 1012	TC 089A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED CONTRA 6101
	TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101
	TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101
	TC 331A RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE CONTRA 1312

ACCOUNT NUMBER : 1418 P

ACCOUNT TITLE : ADVANCES TO OTHERS - ESTIMATED ACCRUALS

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED ACCRUALS FOR PERFORMANCE UNDER THE ADVANCE PAYMENTS.
THIS ACCOUNT WILL BE REDUCED BY THE APPROPRIATE AMOUNT OF THE
ESTIMATED ACCRUALS WHEN THE ACTUAL ACCRUALS ARE REPORTED BY THE
RECIPIENTS OF THE ADVANCES AND RECORDED IN THE ACCOUNTS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
	TC 082A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES CONTRA 6101
	TC 083A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES CONTRA 2314
	TC 086A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT CONTRA 6101
	TC 088A ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT CONTRA 6101

ACCOUNT NUMBER : 1450 S

ACCOUNT TITLE : PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : EXPENDITURES WHICH PROVIDE FUTURE BENEFITS. PREPAYMENTS ARE OFTEN RECURRENT IN NATURE AND COVER ITEMS SUCH AS RENT, TAXES, ROYALTIES, COMMISSIONS, INSURANCE, AND SUPPLIES. INCLUDES PREPAYMENT FOR GOODS/SERVICES NOT RECEIVED AS WELL AS THOSE RECEIVED WHICH APPLY TO COSTS IN SUBSEQUENT PERIODS.

BASIC ACCOUNT

SUBDIVIDED BY : 1451 PREPAYMENTS
1452 DEFERRED CHARGES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1451 P

ACCOUNT TITLE : PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE CHARGED IN
A SUBSEQUENT ACCOUNTING PERIOD.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 1452 P

ACCOUNT TITLE : DEFERRED CHARGES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF GOODS AND SERVICES NOT RECEIVED FOR WHICH COSTS WILL BE AMORTIZED
OVER SEVERAL SUBSEQUENT ACCOUNTING PERIODS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 1500 T

ACCOUNT TITLE : INVENTORY AND RELATED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1500 SERIES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1510 OPERATING MATERIALS AND SUPPLIES
 - 1520 INVENTORY (FOR SALE), NET
 - 1530 SEIZED PROPERTY - MONETARY INSTRUMENTS
 - 1540 FORFEITED PROPERTY, NET
 - 1550 FORECLOSED PROPERTY, NET
 - 1560 COMMODITIES, NET
 - 1570 STOCKPILE MATERIALS
 - 1590 OTHER RELATED PROPERTY, NET

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1510 S

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1510 SERIES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE
 - 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE
 - 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1511 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES HELD FOR USE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY TO BE CONSUMED AS OPERATING
MATERIALS AND SUPPLIES IN NORMAL OPERATIONS.

SUBSIDIARY

CLASSIFICATION : M MATERIALS AND SUPPLIES FOR USE

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT	
CONTRA 1417		CONTRA 1931	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE	
CONTRA 2110		CONTRA 6500	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS	
CONTRA 1417		CONTRA 6107	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012		CONTRA 1312	
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		TC 360A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE	
CONTRA 1012		CONTRA 1512	
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 361A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO	

					OPERATING MATERIALS AND SUPPLIES DEEMED EXCESS, OBSOLETE AND				
					UNSERVICEABLE				
CONTRA	2110	2190	2990		CONTRA	1513			
TC 303A	RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM					TC 406A	ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN		
	WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT						RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY		
CONTRA	1941					CONTRA	7290		
TC 355A	DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA								
CONTRA	3400								
TC 357A	ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL								
	AGENCIES THAT MEET CAPITALIZATION CRITERIA								
CONTRA	3220								

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1512 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS
OPERATING MATERIALS AND SUPPLIES BECAUSE THEY ARE NOT READILY
AVAILABLE IN THE MARKET OR BECAUSE THERE IS MORE THAN A REMOTE
CHANCE THAT THEY WILL EVENTUALLY BE NEEDED.

DEBIT		CREDIT
TC 360A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO		
OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE		
CONTRA 1511		

ACCOUNT NUMBER : 1513 P

ACCOUNT TITLE : OPERATING MATERIALS AND SUPPLIES - EXCESS, UNSERVICEABLE AND OBSOLETE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS OPERATING MATERIALS AND SUPPLIES THAT EXCEED THE AMOUNT EXPECTED TO BE USED, ARE NO LONGER NEEDED DUE TO CHANGES IN TECHNOLOGY, LAWS, CUSTOMS OR OPERATIONS, OR ARE PHYSICALLY DAMAGED AND CANNOT BE CONSUMED IN OPERATIONS.

DEBIT		CREDIT	
TC 361A TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD FOR USE TO			
OPERATING MATERIALS AND SUPPLIES DEEMED EXCESS, OBSOLETE AND			
UNSERVICEABLE			
CONTRA 1511			

ACCOUNT NUMBER : 1520 S

ACCOUNT TITLE : INVENTORY (FOR SALE), NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1520 SERIES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1521 INVENTORY HELD FOR SALE
 - 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE
 - 1523 INVENTORY HELD FOR REPAIR
 - 1524 INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE
 - 1525 MANUFACTURING - RAW MATERIALS AND SUPPLIES
 - 1526 MANUFACTURING - WORK-IN-PROCESS
 - 1527 MANUFACTURING - FINISHED GOODS
 - 1529 INVENTORY (FOR SALE) - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1521 P

ACCOUNT TITLE : INVENTORY HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY (1) HELD FOR SALE, (2) IN THE
PROCESS OF PRODUCTION OR SALE, OR (3) TO BE CONSUMED IN THE PRODUCTION OF GOODS
FOR SALE OR IN THE PROVISION OF SERVICES FOR A FEE TRANSFER.

SUBSIDIARY

CLASSIFICATION : S MATERIALS AND SUPPLIES FOR SALE

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT	
CONTRA 1417		CONTRA 1931	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE	
CONTRA 2110		CONTRA 6500	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 1417		CONTRA 1312	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		TC 354A SPOILAGE OF INVENTORY FOR RESALE	
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012		CONTRA 1529	
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		TC 362A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD IN RESERVE FOR FUTURE USE	

CONTRA 1012		CONTRA 1522
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 363A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR
CONTRA 2110 2190 2990		CONTRA 1523
TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM		TC 364A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS,
WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT		OBSOLETE AND UNSERVICEABLE
CONTRA 1941		CONTRA 1524
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA		TC 407A ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED VALUE EXCEEDS THE
		PHYSICAL INVENTORY
CONTRA 3400		CONTRA 1529
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL		
AGENCIES THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3220		

ACCOUNT NUMBER : 1522 P

ACCOUNT TITLE : INVENTORY HELD IN RESERVE FOR FUTURE SALE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD IN RESERVE AS INVENTORY FOR FUTURE SALE, BECAUSE IT IS NOT READILY AVAILABLE IN THE MARKET OR BECAUSE THERE IS A MORE THAN REMOTE CHANCE THAT IT WILL BE EVENTUALLY NEEDED.

DEBIT		CREDIT	
TC 362A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD IN RESERVE FOR FUTURE USE		TC 40DA ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY	
CONTRA 1521		CONTRA 1529	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1523 P

ACCOUNT TITLE : INVENTORY HELD FOR REPAIR

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF DAMAGED TANGIBLE PERSONAL PROPERTY HELD AS
INVENTORY, WHICH IS MORE ECONOMICAL TO REPAIR THAN TO DISPOSE OF.

DEBIT		CREDIT	
TC 363A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY HELD FOR REPAIR		TC 40EA ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE RECORDED VALUE	
		EXCEEDS THE PHYSICAL INVENTORY	
CONTRA 1521		CONTRA 1529	

ACCOUNT NUMBER : 1524 P

ACCOUNT TITLE : INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF TANGIBLE PERSONAL PROPERTY HELD AS INVENTORY THAT
EXCEEDS THE DEMAND FOR SALE, IS NO LONGER USEFUL DUE TO
OBSOLESCENCE, OR IS DAMAGED BEYOND ECONOMIC AL REPAIR.

DEBIT		CREDIT	
TC 364A TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE		TC 40FA ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY	
CONTRA 1521		CONTRA 1529	

ACCOUNT NUMBER : 1525 P

ACCOUNT TITLE : MANUFACTURING - RAW MATERIALS AND SUPPLIES

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF RAW MATERIALS AND SUPPLIES PURCHASED OR DONATED
FOR USE IN PRODUCTIONS OR MANUFACTURING.

SUBSIDIARY
CLASSIFICATION : S MATERIALS AND SUPPLIES FOR SALE

DEBIT	CREDIT
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ACCOUNT NUMBER : 1526 P

ACCOUNT TITLE : MANUFACTURING - WORK-IN-PROCESS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF WORK-IN-PROCESS, ACCUMULATED COST OF MATERIALS,
LABOR AND OVERHEAD CHARGED AGAINST WORK OR JOB ORDERS FOR OTHERS OR
FOR USE OF THE FACILITY.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1527 P

ACCOUNT TITLE : MANUFACTURING - FINISHED GOODS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF MANUFACTURED FINISHED GOODS AVAILABLE FOR SALE
THAT ARE TRANSFERRED IN FROM WORK-IN-PROCESS AND THE VALUE OF GOODS
PURCHASED AND AVAILABLE FOR SALE.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1529 P

ACCOUNT TITLE : INVENTORY (FOR SALE) - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ESTIMATED REPAIRS NEEDED FOR DAMAGED INVENTORY AND THE
ESTIMATED GAIN OR LOSS ON THE VALUE OF INVENTORY DUE TO UNREALIZED
HOLDING GAINS OR LOSSES.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 354A SPOILAGE OF INVENTORY FOR RESALE		TC 31BA ESTIMATED LOSS OF INVENTORY FOR SALE	
CONTRA	1521	CONTRA	7290
TC 407A ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1521		
TC 40DA ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1522		
TC 40EA ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1523		
TC 40FA ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1524		

ACCOUNT NUMBER : 1530 P

ACCOUNT TITLE : SEIZED PROPERTY - MONETARY INSTRUMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL MONETARY INSTRUMENTS SEIZED. UPON OBTAINING JUDGEMENT, THE AMOUNT HELD IN THIS ACCOUNT WILL BE RECLASSIFIED TO THE APPROPRIATE FORFEITED PROPERTY ACCOUNT. (SEE ACCOUNTS 1541 FORFEITED PROPERTY HELD FOR SALE AND 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE.)

DEBIT	CREDIT
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ACCOUNT NUMBER : 1540 S

ACCOUNT TITLE : FORFEITED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1540 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1541 FORFEITED PROPERTY HELD FOR SALE
1542 FORFEITED PROPERTY HELD FOR DONATION OR USE
1549 FORFEITED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1541 P

ACCOUNT TITLE : FORFEITED PROPERTY HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE SOLD THAT WERE
ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO SATISFY A TAX LIABILITY, OR
UNCLAIMED OR ABANDONED MERCHANDISE.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1542 P

ACCOUNT TITLE : FORFEITED PROPERTY HELD FOR DONATION OR USE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF MONETARY INSTRUMENTS AND PROPERTY INTENDED TO BE DONATED OR TO BE
USED BY THE AGENCY THAT WERE ACQUIRED AS A RESULT OF FORFEITURE PROCEEDINGS, TO
SATISFY A TAX LIABILITY; OR UNCLAIMED OR ABANDONED MERCHANDISE.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1549 P

ACCOUNT TITLE : FORFEITED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORFEITED PROPERTY.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1550 S

ACCOUNT TITLE : FORECLOSED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1550 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1551 FORECLOSED PROPERTY
1559 FORECLOSED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1551 P

ACCOUNT TITLE : FORECLOSED PROPERTY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ASSETS RECEIVED IN SATISFACTION OF A DIRECT LOAN RECEIVABLE OR AS A
RESULT OF A CLAIM UNDER A DEFAULTED GUARANTEED LOAN.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1559 P

ACCOUNT TITLE : FORECLOSED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF THIRD PARTY LIENS AND CLAIMS AGAINST FORECLOSED
PROPERTY, AND FOR PRE-CREDIT REFORM PROPERTY, THE ADDITIONAL AMOUNT NECESSARY TO
REDUCE THE VALUE OF THE PROPERTY TO NET REALIZABLE VALUE.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
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ACCOUNT NUMBER : 1560 S

ACCOUNT TITLE : COMMODITIES, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1560 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS
1569 COMMODITIES - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1561 P

ACCOUNT TITLE : COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

NORMAL BALANCE : DR

DEFINITION : THE COST/VALUE OF COMMERCIAL ITEMS HELD TO STABILIZE OR SUPPORT MARKET PRICES.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1569 P

ACCOUNT TITLE : COMMODITIES - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT NEEDED TO REDUCE THE GROSS VALUE OF COMMODITIES TO THEIR EXPECTED NET
REALIZABLE VALUE.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
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ACCOUNT NUMBER : 1570 S

ACCOUNT TITLE : STOCKPILE MATERIALS

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1570 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1571 STOCKPILE MATERIALS HELD IN RESERVE
1572 STOCKPILE MATERIALS HELD FOR SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1571 P

ACCOUNT TITLE : STOCKPILE MATERIALS HELD IN RESERVE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY REQUIREMENTS
OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR NATIONAL EMERGENCIES.

DEBIT	CREDIT
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110 2990	TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2990
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1417	TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT CONTRA 1931
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110	TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE CONTRA 6500
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 1417	TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS CONTRA 6107
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * CONTRA 1012	TC 31JA ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY CONTRA 7290
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 1012	TC 330A ACCOUNTS RECEIVABLE - REFUNDS CONTRA 1312
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 365A TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE

					MATERIALS HELD FOR SALE	
CONTRA	2110	2190	2990		CONTRA	1572
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TC 303A	RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM					
	WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT					
CONTRA	1941					
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TC 355A	DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA					
CONTRA	3400					
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TC 357A	ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL					
	AGENCIES THAT MEET CAPITALIZATION CRITERIA					
CONTRA	3220					
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ACCOUNT NUMBER : 1572 P

ACCOUNT TITLE : STOCKPILE MATERIALS HELD FOR SALE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF STRATEGIC AND CRITICAL MATERIALS HELD DUE TO STATUTORY
REQUIREMENTS OR FOR USE IN NATIONAL DEFENSE, CONSERVATION OR
NATIONAL EMERGENCIES THAT ARE AUTHORIZED TO BE SOLD.

DEBIT		CREDIT	
TC 365A TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE TO STOCKPILE			
MATERIALS HELD FOR SALE			
CONTRA 1571			

ACCOUNT NUMBER : 1590 S

ACCOUNT TITLE : OTHER RELATED PROPERTY, NET

NORMAL BALANCE : DR

DEFINITION : THE SUMMATION OF THE POSTING ACCOUNT BALANCES IN THE 1590 SERIES.

BASIC ACCOUNT

SUBDIVIDED BY :
1591 OTHER RELATED PROPERTY
1599 OTHER RELATED PROPERTY - ALLOWANCE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1591 P

ACCOUNT TITLE : OTHER RELATED PROPERTY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF OTHER RELATED PROPERTY NOT OTHERWISE CLASSIFIED ABOVE, INCLUDING
REAL PROPERTY ACQUIRED THROUGH MILITARY BASE CLOSINGS.

DEBIT	CREDIT
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110 2990	TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2990
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1417	TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT CONTRA 1931
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110	TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE CONTRA 6500
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 1417	TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN OPERATIONS CONTRA 6107
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * CONTRA 1012	TC 330A ACCOUNTS RECEIVABLE - REFUNDS CONTRA 1312
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 1012	TC 341A LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES CONTRA 7290
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 412A ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN RECORDED VALUE EXCEEDS PHYSICAL

					INVENTORY
CONTRA	2110	2190	2990		CONTRA 1599
TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM					
WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT					
CONTRA	1941				
TC 326A TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING					
RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS					
CONTRA	6600				
TC 329A DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND CROPS					
PREVIOUSLY CHARGED TO OPERATING EXPENSES					
CONTRA	6103				
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA					
CONTRA	3400				
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL					
AGENCIES THAT MEET CAPITALIZATION CRITERIA					
CONTRA	3220				

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1599 P

ACCOUNT TITLE : OTHER RELATED PROPERTY - ALLOWANCE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LOSS FOR THIRD PARTY LEINS AND CLAIMS OR FOR OTHER
CHANGES IN THE VALUE OF OTHER RELATED PROPERTY.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 412A ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN RECORDED VALUE EXCEEDS PHYSICAL INVENTORY		TC 31FA ESTIMATED LOSS OF INVENTORY - OTHER	
CONTRA 1591		CONTRA 7290	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1600 T

ACCOUNT TITLE : INVESTMENTS, NET

NORMAL BALANCE : DR

DEFINITION : SECURITIES AND OTHER ASSETS HELD FOR THE PRODUCTION OF REVENUES IN
THE FORM OF INTEREST, DIVIDENDS, RENTALS, OR LEASE PAYMENTS, NET OF
PREMIUMS AND DISCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 1610 SECURITIES (AT PAR)
1611 SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT
1690 OTHER INVESTMENTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1610 P

ACCOUNT TITLE : SECURITIES (AT PAR)

NORMAL BALANCE : DR

DEFINITION : THE PAR VALUE OF SECURITIES HELD BY THE AGENCY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		TC 228A COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES	
CONTRA 1012		CONTRA 1015	
TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		TC 332A PREMIUMS ON SECURITIES PURCHASED	
CONTRA 1012		CONTRA 1613	
TC 334A DISCOUNT ON PURCHASE OF SECURITIES			
CONTRA 1612			

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1611 S

ACCOUNT TITLE : SECURITIES - UNAMORTIZED PREMIUM OR DISCOUNT

NORMAL BALANCE : DC

DEFINITION : THE UNAMORTIZED AMOUNT OF PREMIUMS OR DISCOUNTS ON SECURITIES.

BASIC ACCOUNT

SUBDIVIDED BY : 1612 SECURITIES - UNAMORTIZED DISCOUNT
1613 SECURITIES - UNAMORTIZED PREMIUMS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1612 P

ACCOUNT TITLE : SECURITIES - UNAMORTIZED DISCOUNT

NORMAL BALANCE : CR

DEFINITION : THE UNAMORTIZED AMOUNT OF DISCOUNT ON SECURITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 143A AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED		TC 334A DISCOUNT ON PURCHASE OF SECURITIES	
CONTRA 5903		CONTRA 1610	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1613 P

ACCOUNT TITLE : SECURITIES - UNAMORTIZED PREMIUMS

NORMAL BALANCE : DR

DEFINITION : THE UNAMORTIZED AMOUNT OF PREMIUMS ON SECURITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 332A PREMIUMS ON SECURITIES PURCHASED		TC 144A AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED	
CONTRA 1610		CONTRA 6905	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1690 P

ACCOUNT TITLE : OTHER INVESTMENTS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF OTHER INVESTMENTS OWNED BY THE AGENCY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT
TC 184A DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		
CONTRA 1012		
TC 194A FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		
CONTRA 1012		

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1700 T

ACCOUNT TITLE : FIXED ASSETS, NET

NORMAL BALANCE : DR

DEFINITION : THE CURRENT BOOK VALUE OF REAL AND PERSONAL PROPERTY IN ACCORDANCE
WITH CAPITALIZATION CRITERIA ESTABLISHED BY GAO.

BASIC ACCOUNT

SUBDIVIDED BY :

1710	LAND
1720	CONSTRUCTION IN PROGRESS
1730	BUILDINGS
1739	ACCUMULATED DEPRECIATION ON BUILDINGS
1740	OTHER STRUCTURES AND FACILITIES
1749	ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES
1750	EQUIPMENT
1759	ACCUMULATED DEPRECIATION ON EQUIPMENT
1810	ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE
1819	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE
1820	LEASEHOLD IMPROVEMENTS
1829	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS
1830	IT (ADP AND TC) SOFTWARE
1839	ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE
1840	OTHER NATURAL RESOURCES
1849	ALLOWANCE FOR DEPLETION
1890	OTHER FIXED ASSETS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1710 P

ACCOUNT TITLE : LAND

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF LAND OWNED BY THE GOVERNMENT INCLUDING PUBLIC
DOMAIN LANDS, STANDBY FACILITIES, AND PERMANENT IMPROVEMENTS TO THE LAND.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 2110		CONTRA 1312	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)			
CONTRA 1417			
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			
CONTRA 1012			
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED			
CONTRA 2110 2190 2990			
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA			

CONTRA 3400	
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL	
AGENCIES THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3220	

ACCOUNT NUMBER : 1720 S

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS

NORMAL BALANCE : DR

DEFINITION : INCLUDES COSTS OF DIRECT LABOR, DIRECT MATERIAL, AND OVERHEAD
INCURRED IN THE CONSTRUCTION OF PROPERTY, PLANT, AND EQUIPMENT FOR
WHICH THE AGENCY WILL BE ACCOUNTABLE. UPON COMPLETION, THESE COSTS
WILL BE TRANSFERRED TO THE PROPER CAPITAL ASSET ACCOUNT AS THE
ACQUISITION COST OF THE ITEM

BASIC ACCOUNT

SUBDIVIDED BY : 1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES
1722 CONSTRUCTION IN PROGRESS - BY ALL OTHERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1721 P

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF CONSTRUCTION BY ANOTHER GOVERNMENT AGENCY FOR WHICH THE AGENCIES OF
HHS WILL BE ACCOUNTABLE UPON COMPLETION.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 2110		CONTRA 1312	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)			
CONTRA 1417			
TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES			
CONTRA 1414			
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			

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CONTRA 1012	
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2190 2990	

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ACCOUNT NUMBER : 1722 P

ACCOUNT TITLE : CONSTRUCTION IN PROGRESS - BY ALL OTHERS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF AGENCY PROPERTY IN PROGRESS OF CONSTRUCTION BY OTHER
THAN A GOVERNMENT AGENCY.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 2110		CONTRA 1312	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)			
CONTRA 1417			
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			
CONTRA 1012			
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED			
CONTRA 2110 2190 2990			

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ACCOUNT NUMBER : 1730 P

ACCOUNT TITLE : BUILDINGS

NORMAL BALANCE : DR

DEFINITION : THE COST OF GOVERNMENT-OWNED BUILDINGS UNDER THE CONTROL OF THE
AGENCY. THIS ACCOUNT INCLUDES BUILDINGS ACQUIRED UNDER
LEASE- PURCHASE AGREEMENTS.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY	
CONTRA 2110		CONTRA 1739 1749 1759 1839	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 1417		CONTRA 1312	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			
CONTRA 1012			
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED			

CONTRA 2110 2190 2990	
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3400	
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3220	

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ACCOUNT NUMBER : 1739 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON BUILDINGS

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR BUILDINGS.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752		TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED	PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN
		CONTRA 7111	
		TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED	PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS
		CONTRA 7211	
		TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL	AGENCY (PURCHASED PROPERTY ONLY)
		CONTRA 7211	
		TC 321A DEPRECIATION AND AMORTIZATION EXPENSE	
		CONTRA 6902	
		TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND	ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT
		CONTRA 7290	
		TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF	
		CONTRA 3400	
		TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF	
		CONTRA 3220	

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ACCOUNT NUMBER : 1740 P

ACCOUNT TITLE : OTHER STRUCTURES AND FACILITIES

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF GOVERNMENT-OWNED STRUCTURES AND FACILITIES OTHER THAN BUILDINGS THAT ARE PURCHASED BY GENERAL AND TRUST FUND APPROPRIATIONS AND ARE UNDER THE CONTROL OF THE AGENCY. THIS INCLUDES THE COST OF DRIVEWAYS, STREETS, FENCES, WATER AND GAS MAINS, CONSTRUCTED ON GOVERNMENT PROPERTY.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY	
CONTRA 2110		CONTRA 1739 1749 1759 1839	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 1417		CONTRA 1312	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			
CONTRA 1012			
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED			

CONTRA 2110 2190 2990	
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3400	
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3220	

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ACCOUNT NUMBER : 1749 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR STRUCTURES AND FACILITIES.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752		TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED	
		PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN	
		CONTRA 7111	
		TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED	
		PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS	
		CONTRA 7211	
		TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL	
		AGENCY (PURCHASED PROPERTY ONLY)	
		CONTRA 7211	
		TC 321A DEPRECIATION AND AMORTIZATION EXPENSE	
		CONTRA 6902	
		TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND	
		ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT	
		CONTRA 7290	
		TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF	
		CONTRA 3400	
		TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF	
		CONTRA 3220	

ACCOUNT NUMBER : 1750 S

ACCOUNT TITLE : EQUIPMENT

NORMAL BALANCE : DR

DEFINITION : TANGIBLE ITEMS OF A DURABLE NATURE USED IN THE OPERATIONS OF AN AGENCY INCLUDING BUT NOT LIMITED TO ITEMS SUCH AS WORD PROCESSORS, TYPEWRITERS, PERSONAL COMPUTERS, CALCULATORS, FURNITURE, COPIERS, MACHINERY, AUTOMOTIVE EQUIPMENT, AND ADP EQUIPMENT (EXCLUDING ADP SOFTWARE) .

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1751 EQUIPMENT IN USE OTHER THAN IT (ADP & TC)
 - 1752 EQUIPMENT - PENDING DISPOSAL
 - 1753 CENTRAL LIBRARY - EQUIPMENT & BOOKS
 - 1754 FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS
 - 1755 FEDERAL PROPERTY IN CUSTODY OF GRANTEEES
 - 1756 IT (ADP & TC) EQUIPMENT IN USE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 1751 P

ACCOUNT TITLE : EQUIPMENT IN USE OTHER THAN IT (ADP & TC)

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL CAPITALIZED EQUIPMENT IN-USE IN THE AGENCIES EXCEPT FOR THOSE
SEPARATELY ACCOUNTED FOR IN ACCOUNTS 1752, 1753, 1754, 1755 AND 1756.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL	
CONTRA 2110		CONTRA 1752	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 268A EQUIPMENT LOANED TO CONTRACTOR	
CONTRA 1417		CONTRA 1754	
TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES		TC 269A EQUIPMENT LOANED TO GRANTEES	
CONTRA 1414		CONTRA 1755	
TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT	
CONTRA 6101		CONTRA 1933	
TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE	
CONTRA 7400		CONTRA 7290	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA 1012		CONTRA 1312
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 1012		
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		
CONTRA 2110 2190 2990		
TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE		
CONTRA 7112		
TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE		
CONTRA 7212		
TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT		
CONTRA 1943		
TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY		
CONTRA 7190		
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3400		
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3220		

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ACCOUNT NUMBER : 1752 P

ACCOUNT TITLE : EQUIPMENT - PENDING DISPOSAL

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ALL CAPITALIZED EQUIPMENT IN THE AGENCIES NO LONGER IN
USE, INTENDED FOR TRADE-IN, SALE, OR TO BE DECLARED EXCESS.

DEBIT				CREDIT			
TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL				TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE			
				AGENCY			
CONTRA	1751	1756	1830	CONTRA	1739	1749	1759 1839

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ACCOUNT NUMBER : 1753 P

ACCOUNT TITLE : CENTRAL LIBRARY - EQUIPMENT & BOOKS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF BOOKS ACQUIRED FOR A PERMANENT COLLECTION AND OTHER
EQUIPMENT USED IN THE LIBRARY, AND ADJUSTMENTS OF THE VALUE BASED
UPON PERIODIC INVENTORY AS SET FORTH IN THE PERSONAL PROPERTY
MANAGEMENT MANUAL.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	
CONTRA 2110		CONTRA 1312	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)			
CONTRA 1417			
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED			
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *			
CONTRA 1012			
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED			
CONTRA 1012			
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED			

CONTRA 2110 2190 2990	
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3400	
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA	
CONTRA 3220	

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ACCOUNT NUMBER : 1754 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF CONTRACTORS.

DEBIT		CREDIT	
TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN			
CUSTODY OF OTHERS			
CONTRA 3212			
TC 268A EQUIPMENT LOANED TO CONTRACTOR			
CONTRA 1751 1756 1810 1830			

ACCOUNT NUMBER : 1755 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF GRANTEES

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FEDERALLY OWNED PROPERTY IN THE CUSTODY OF GRANTEES.

DEBIT		CREDIT	
TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN			
CUSTODY OF OTHERS			
CONTRA 3212			
TC 269A EQUIPMENT LOANED TO GRANTEES			
CONTRA 1751 1756 1810 1830			

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ACCOUNT NUMBER : 1756 P

ACCOUNT TITLE : IT (ADP & TC) EQUIPMENT IN USE

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF (OWNED) CAPITALIZED EQUIPMENT IN USE IN A DATA PROCESSING OR TELECOMMUNICATION CENTRAL FACILITY, A USER FACILITY OR WORK STATION. EQUIPMENT CONSISTS OF COMPUTER AND TELECOMMUNICATIONS HARDWARE AND OTHER DATA PROCESSING EQUIPMENT INCLUDING SPECIAL PURPOSE FURNITURE.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL	
CONTRA 2110		CONTRA 1752	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 268A EQUIPMENT LOANED TO CONTRACTOR	
CONTRA 1417		CONTRA 1754	
TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES		TC 269A EQUIPMENT LOANED TO GRANTEES	
CONTRA 1414		CONTRA 1755	
TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT	
CONTRA 6101		CONTRA 1933	
TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE	

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CONTRA 7400		CONTRA 7290
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		TC 330A ACCOUNTS RECEIVABLE - REFUNDS
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT		
THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA 1012		CONTRA 1312
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 1012		
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		
CONTRA 2110 2190 2990		
TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS		
GREATER THAN BOOK VALUE		
CONTRA 7112		
TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS		
LESS THAN BOOK VALUE		
CONTRA 7212		
TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING		
POINT		
CONTRA 1943		
TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL		
INVENTORY		
CONTRA 7190		
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3400		
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL		
AGENCIES THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3220		

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ACCOUNT NUMBER : 1759 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON EQUIPMENT

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES DEPRECIATION CHARGED TO EXPENSE FOR EQUIPMENT.

SUBSIDIARY

CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752	TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111
TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 1933	TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211
	TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211
	TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1943
	TC 300A RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS INVENTORY
	TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902
	TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290
	TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF CONTRA 3400
	TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF

| CONTRA 3220

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1810 P

ACCOUNT TITLE : ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ASSETS BEING LEASED UNDER TERMS WHICH ARE ESSENTIALLY
EQUIVALENT TO AN INSTALLMENT PURCHASE.

DEBIT	CREDIT
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110 2990	TC 10BA TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY ESTABLISHED AT TIME OF ACQUISITION CONTRA 2990
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 1417	TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 2110 2190 2990
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 2110	TC 237A COLLECTION - REFUNDS - UNBILLED CONTRA 1012
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 1417	TC 268A EQUIPMENT LOANED TO CONTRACTOR CONTRA 1754
TC 10AA ACQUISITION OF ASSETS UNDER A CAPITAL LEASE CONTRA 2990	TC 269A EQUIPMENT LOANED TO GRANTEES CONTRA 1755
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * CONTRA 1012	TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT CONTRA 1933
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 1012	TC 330A ACCOUNTS RECEIVABLE - REFUNDS CONTRA 1312
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	

CONTRA	2110	2190	2990	
TC 28BA	TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING			
	POINT			
CONTRA	1943			

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1819 P

ACCOUNT TITLE : ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

NORMAL BALANCE : CR

DEFINITION : ACCUMULATED DEPRECIATION CHARGED TO EXPENSE FOR ASSETS UNDER CAPITAL
LEASE.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
		TC 321A DEPRECIATION AND AMORTIZATION EXPENSE	
		CONTRA 6902	
		TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND	
		ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT	
		CONTRA 7290	

ACCOUNT NUMBER : 1820 P

ACCOUNT TITLE : LEASEHOLD IMPROVEMENTS

NORMAL BALANCE : DR

DEFINITION : THE COST OF IMPROVEMENTS TO LEASED LAND, BUILDINGS, STRUCTURES, AND
FACILITIES OCCUPIED BY THE GOVERNMENT AS A LESSEE, AS WELL AS
EASEMENTS AND RIGHTS-OF-WAY.

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1829 P

ACCOUNT TITLE : ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

NORMAL BALANCE : CR

DEFINITION : ACCUMULATES AMORTIZATION CHARGED TO EXPENSE FOR LEASEHOLD IMPROVEMENTS.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
		TC 321A DEPRECIATION AND AMORTIZATION EXPENSE	
		CONTRA 6902	
		TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND	
		ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT	
		CONTRA 7290	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1830 P

ACCOUNT TITLE : IT (ADP AND TC) SOFTWARE

NORMAL BALANCE : DR

DEFINITION : THE CAPITALIZED AMOUNT OF ACQUIRED AND/OR INTERNALLY DEVELOPED IT
(ADP AND TC) SOFTWARE.

DEBIT		CREDIT	
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2990		CONTRA 2110 2190 2990	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)		TC 237A COLLECTION - REFUNDS - UNBILLED	
CONTRA 1417		CONTRA 1012	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 260A RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL	
CONTRA 2110		CONTRA 1752	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 268A EQUIPMENT LOANED TO CONTRACTOR	
CONTRA 1417		CONTRA 1754	
TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES		TC 269A EQUIPMENT LOANED TO GRANTEES	
CONTRA 1414		CONTRA 1755	
TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT	
CONTRA 6101		CONTRA 1933	
TC 121A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE	
CONTRA 7400		CONTRA 7290	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		TC 330A ACCOUNTS RECEIVABLE - REFUNDS	

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA 1012		CONTRA 1312
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 1012		
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		
CONTRA 2110 2190 2990		
TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE		
CONTRA 7112		
TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE		
CONTRA 7212		
TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT		
CONTRA 1943		
TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY		
CONTRA 7190		
TC 344A TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE		
CONTRA 6103		
TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3400		
TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA		
CONTRA 3220		

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1839 P

ACCOUNT TITLE : ACCUMULATED AMORTIZATION ON IT (ADP AND TC) SOFTWARE

NORMAL BALANCE : CR

DEFINITION : ACCUMULATED AMORTIZATION CHARGED TO EXPENSE FOR IT (ADP AND TC) SOFTWARE. SOFTWARE ACQUIRED FOR RESEARCH AND DEVELOPMENT WITH NO ALTERNATIVE FUTURE USE WILL BE AMORTIZED OVER THE PERIOD OF THE PROJECT AS OPPOSED TO THE NORMAL LIFE CYCLE AMORTIZATION.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
TC 261A DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR SALE OUTSIDE THE AGENCY CONTRA 1730 1740 1752	TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN CONTRA 7111
TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT CONTRA 1933	TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS CONTRA 7211
	TC 26HA PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY) CONTRA 7211
	TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT CONTRA 1943
	TC 321A DEPRECIATION AND AMORTIZATION EXPENSE CONTRA 6902
	TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT CONTRA 7290
	TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF

		CONTRA	3400
		TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF	
		CONTRA	3220

ACCOUNT NUMBER : 1840 P

ACCOUNT TITLE : OTHER NATURAL RESOURCES

NORMAL BALANCE : DR

DEFINITION : THE COST OR APPRAISED VALUE OF NATURAL RESOURCES OTHER THAN LAND.
(ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1849 P

ACCOUNT TITLE : ALLOWANCE FOR DEPLETION

NORMAL BALANCE : CR

DEFINITION : THE REDUCTION OF AN ESTIMATED AVAILABLE QUANTITY OF OTHER NATURAL
RESOURCES. (ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY
HHS.)

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1890 P

ACCOUNT TITLE : OTHER FIXED ASSETS

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF FIXED ASSETS NOT OTHERWISE CLASSIFIED ABOVE, SUCH AS
STATUES, MONUMENTS, AND ARTWORK.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1900 T

ACCOUNT TITLE : OTHER ASSETS, NET

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS ARE TO REFLECT THE VALUE OF ASSETS OTHER THAN THOSE
SPECIFIED ABOVE, LESS ALLOWANCE FOR LOSS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 1920 UNREQUISITIONED AUTHORIZED APPROPRIATIONS
 - 1921 RECEIVABLE FROM APPROPRIATIONS
 - 1922 BORROWINGS RECEIVABLE FROM TREASURY
 - 1930 INTRA-OFFICE TRANSFERS - ISSUED
 - 1940 INTRA-OFFICE TRANSFERS - RECEIVED
 - 1990 OTHER ASSETS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1920 P

ACCOUNT TITLE : UNREQUISITIONED AUTHORIZED APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : REPRESENTS UNREQUISITIONED DISBURSING AUTHORITY AS PROVIDED FOR IN LIQUIDATING
CASH AUTHORITY GRANTED BY CONGRESS.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1921 P

ACCOUNT TITLE : RECEIVABLE FROM APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT TO BE RECEIVED FROM APPROPRIATIONS TO FUND FUTURE EXPENSES FOR WHICH
THE APPROPRIATIONS ARE ALREADY AUTHORIZED BY LAW

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1922 P

ACCOUNT TITLE : BORROWINGS RECEIVABLE FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH TO BE RECEIVED FOR LOAN PROGRAMS THROUGH BORROWING FROM THE
TREASURY.

DEBIT	CREDIT
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ACCOUNT NUMBER : 1930 S

ACCOUNT TITLE : INTRA-OFFICE TRANSFERS - ISSUED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNTS TRANSFERRED BY ONE OFFICE TO ANOTHER OFFICE WITHIN AN AGENCY, SUCH AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT, OR A TRANSFER OF FUNDS WITHIN AN APPROPRIATION. THIS ACCOUNT WILL BE OFFSET BY ACCOUNT 1940 UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 1931 WITHIN FUND TRANSFER
1932 ADVANCES & REIMBURSEMENTS
1933 ALL OTHER TRANSFERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1931 P

ACCOUNT TITLE : WITHIN FUND TRANSFER

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT COMMON ACCOUNT NUMBERS. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY RECEIVING ACCOUNT 1941.

DEBIT		CREDIT
TC 296A TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO		
LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES -		
DEFAULTED		
CONTRA 1351 1353		
TC 302A ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE		
INVENTORIES WERE FUNDED - ISSUING POINT		
CONTRA 1511 1521 1571 1591		

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ACCOUNT NUMBER : 1932 P

ACCOUNT TITLE : ADVANCES & REIMBURSEMENTS

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF AN AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY RECEIVING ACCOUNT 1942.

DEBIT		CREDIT	
TC 282A APPROPRIATION REIMBURSEMENT TRANSFERRED FROM ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY)		TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE	
CONTRA 1015		CONTRA 5100 5200	
TC 287A TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING POINTS TO HEADQUARTERS			
CONTRA 1312			
TC 288A TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS			
CONTRA 1311			
TC 290A TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT			
CONTRA 1411			

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 1933 P

ACCOUNT TITLE : ALL OTHER TRANSFERS

NORMAL BALANCE : DR

DEFINITION : THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN AGENCY. THIS IS THE ISSUING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION OF RECEIVING ACCOUNT 1943.

DEBIT		CREDIT	
TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT		TC 283B TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT	
CONTRA 1751 1756 1810 1830 6101		CONTRA 3211	
TC 284B TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT		TC 284A TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT	
CONTRA 3211		CONTRA 1759 1839	
TC 289A TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO HEADQUARTERS		TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING POINT	
CONTRA 1313		CONTRA 2110 2140 2190 2211	
TC 293A SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE BILLING OR ADVICE OF TRANSFER.) - ISSUING POINT		TC 403A YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE	
CONTRA 5902		CONTRA 1012	
TC 404A YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING OFFICE			
CONTRA 1015			

ACCOUNT NUMBER : 1940 S

ACCOUNT TITLE : INTRA-OFFICE TRANSFERS - RECEIVED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS RECEIVED BY ONE OFFICE FROM ANOTHER OFFICE WITHIN AN AGENCY, SUCH AS HEADQUARTERS, REGION OR FIELD ACCOUNTING POINT; OR THE RECEIPT OF FUNDS WITHIN AN APPROPRIATION. THIS ACCOUNT WILL BE OFFSET BY ACCOUNT 1930 UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 1941 WITHIN-FUND TRANSFER
1942 ADVANCES & REIMBURSEMENTS
1943 ALL OTHER TRANSFERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 1941 P

ACCOUNT TITLE : WITHIN-FUND TRANSFER

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF PROGRAM FUNDS WITHIN AN APPROPRIATION AND WITHIN AN ACCOUNTING POINT. THIS WOULD INCLUDE TRANSFERS WITHIN APPROPRIATIONS RELATED TO DIFFERENT COMMON ACCOUNT NUMBERS. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1931.

DEBIT	CREDIT
	TC 297A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -
	GUARANTEED/PLEDGED
	CONTRA 1355
	TC 298A TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE - DEFAULTED
	CONTRA 1357
	TC 303A RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM
	WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT
	CONTRA 1511 1521 1571 1591

ACCOUNT NUMBER : 1942 P

ACCOUNT TITLE : ADVANCES & REIMBURSEMENTS

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF ADVANCE AND REIMBURSEMENT ACCOUNTS WITHIN OFFICES OF AN AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1932.

DEBIT		CREDIT	
TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE CONTRA 5100 5200		TC 28AA APPROPRIATION REIMBURSEMENT RECEIVED AT HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS ENTRY)	
		CONTRA 1015	
		TC 28EA RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM ACCOUNTING POINTS	
		CONTRA 1312	
		TC 28FA RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS TRANSFERRED FROM ACCOUNTING POINTS	
		POINTS	
		CONTRA 1311	
		TC 29AA TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - RECEIVING POINT	
		CONTRA 1411	

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ACCOUNT NUMBER : 1943 P

ACCOUNT TITLE : ALL OTHER TRANSFERS

NORMAL BALANCE : CR

DEFINITION : THE TRANSFER OF ALL OTHER FUNDS OR TRANSACTIONS WITHIN OFFICES OF AN AGENCY. THIS IS THE RECEIVING ACCOUNT WHICH IS OFFSET UPON CONSOLIDATION BY ISSUING ACCOUNT 1933.

DEBIT		CREDIT	
TC 28BB TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT		TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT	
CONTRA 3211		CONTRA 1751 1756 1810 1830 6101	
TC 28CA TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT		TC 28CB TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT	
CONTRA 1759 1839		CONTRA 3211	
TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT		TC 28GA RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS TRANSFERRED FROM ACCOUNTING POINTS	
CONTRA 2110 2140 2190 2211		CONTRA 1313	
TC 40AA YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE		TC 294A VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT	
CONTRA 1012		CONTRA 6102	
		TC 40BA YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE	
		CONTRA 1015	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 1990 P

ACCOUNT TITLE : OTHER ASSETS

NORMAL BALANCE : DR

DEFINITION : OTHER ASSETS NOT OTHERWISE CLASSIFIED ABOVE.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2000 G

ACCOUNT TITLE : LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REPRESENT AMOUNTS OWED BY THE U. S. GOVERNMENT FOR
ITEMS RECEIVED, SERVICES RENDERED, EXPENSES INCURRED, ASSETS
ACQUIRED, CONSTRUCTION PERFORMED AND AMOUNTS RECEIVED BUT AS YET
UNEARNED.

BASIC ACCOUNT

SUBDIVIDED BY :
2100 ACCRUED LIABILITIES - OTHER
2200 ACCRUED LIABILITIES - PAYROLL AND BENEFITS AND FECA LIABILITY
2300 UNEARNED REVENUE (ADVANCES)
2400 LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES
2500 DEBT
2600 ACTUARIAL LIABILITIES
2900 OTHER LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2100 S

ACCOUNT TITLE : ACCRUED LIABILITIES - OTHER

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OWED FOR GOODS AND OTHER PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES
RENDERED BY OTHER THAN EMPLOYEES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 2110 ACCOUNTS PAYABLE
 - 2120 DISBURSEMENTS IN TRANSIT
 - 2130 CONTRACT HOLDBACKS
 - 2140 ACCRUED INTEREST PAYABLE
 - 2180 LOAN GUARANTEE LIABILITY
 - 2190 OTHER ACCRUED LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2110 P

ACCOUNT TITLE : ACCOUNTS PAYABLE

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OWED TO ANOTHER FEDERAL OR NON-FEDERAL ENTITY FOR GOODS AND OTHER
PROPERTY ORDERED AND RECEIVED, AND FOR SERVICES RENDERED BY OTHER THAN
EMPLOYEES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
TC 05AB CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS	TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN
	APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)
CONTRA 1011	CONTRA 1011
TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED	TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT
	(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF
	FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID
	TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS
	TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612
	THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE
	CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
CONTRA 1012	CONTRA 6101 7402
TC 186A AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR GRANT/CONTRACT	TC 080A ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS
	AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 1012	CONTRA 6101
TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY
	RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 1012	CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
	1756 1810 1830 6101
TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 6105	CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
	1756 1810 1830 6101

TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED| TC 098A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
| UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
| THROUGH OTHER FEDERAL AGENCIESCONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
1756 1810 1830 6101| CONTRA 6101
|

TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN
ACCOUNTING POINTS - SENDING POINT| TC 099A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED
| UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED
| THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES

CONTRA 1933

| CONTRA 1314

| TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
| CONTRA 6105

| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
| 1756 1810 1830 6101

| TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN
| ACCOUNTING POINTS - RECEIVING POINT| CONTRA 1943

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2120 P

ACCOUNT TITLE : DISBURSEMENTS IN TRANSIT

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS OF VOUCHER SCHEDULE PAYMENTS TRANSMITTED TO THE REGIONAL
DISBURSING OFFICE FOR PAYMENT BUT NOT PROCESSED BY THE REGIONAL
DISBURSING OFFICE.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2130 P

ACCOUNT TITLE : CONTRACT HOLDBACKS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS WITHHELD FROM GRANTEEES OR CONTRACTORS PENDING COMPLETION
OF RELATED CONTRACTS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2140 P

ACCOUNT TITLE : ACCRUED INTEREST PAYABLE

NORMAL BALANCE : CR

DEFINITION : INTEREST WHICH ACCRUES ON BORROWINGS AND OVERDUE ACCOUNTS WITH THE
PASSAGE OF TIME AND IS NOT DUE GOVERNMENT AND NON- GOVERNMENT
ENTITIES UNTIL A LATER PERIOD.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS		TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 1011		CONTRA 6101 7402	
TC 193A PAYMENT OF ACCRUED INTEREST PAYABLE		TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION	
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.	
CONTRA 1012		CONTRA 6101	
TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - SENDING POINT		TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT	
CONTRA 1933		CONTRA 1943	

ACCOUNT NUMBER : 2180 P

ACCOUNT TITLE : LOAN GUARANTEE LIABILITY

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS THE FINANCING FUND FOR LOAN GUARANTEE PROGRAMS. ALL
TRANSACTIONS THAT AFFECT THE SUBSIDY FOR LOAN GUARANTEES WILL BE
RECORDED IN THIS ACCOUNT. IT REPRESENTS THE EXPECTED PRESENT VALUE
OF CASH FLOWS TO AND FROM THE GOVERNEMNT FROM LOAN GUARANTEES. THE
INITIAL TRANSACTION TRANSFERS THE SUBSIDY MONIES FROM THE PROGRAM
FUND TO THE FINANCING FUND.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2190 P

ACCOUNT TITLE : OTHER ACCRUED LIABILITIES

NORMAL BALANCE : CR

DEFINITION : AMOUNTS OF ACCOUNTS PAYABLE NOT OTHERWISE CLASSIFIED ABOVE (CONSISTS OF OUTSTANDING LIABILITIES FOR UTILITIES, RENTS AND OTHER SERVICES RENDERED BY GOVERNMENT AND NON-GOVERNMENT ENTITIES FOR WHICH A RECEIVING REPORT DOCUMENT IS NOT NORMALLY USED).

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS		TC 018A TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)	
CONTRA 1011		CONTRA 1011	
TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED		TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 1012		CONTRA 6101 7402	
TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED (NONDISBURSEMENTS)		TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION	
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.	
CONTRA 1411		CONTRA 6101	
TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 08AB ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY	

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CONTRA 1012											OBLIGATED										
CONTRA 6101											CONTRA 6101										
TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED											TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED										
CONTRA 6105											CONTRA 6105										
TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED											TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED										
CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753											CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753										
1756 1810 1830 6101											1756 1810 1830 6101										
TC 19CC DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY											TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN										
PAYMENT CENTERS											ACCOUNTING POINTS - RECEIVING POINT										
CONTRA 6101											CONTRA 1943										
TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN																					
ACCOUNTING POINTS - SENDING POINT																					
CONTRA 1933																					

ACCOUNT NUMBER : 2200 T

ACCOUNT TITLE : ACCRUED LIABILITIES - PAYROLL AND BENEFITS AND FECA LIABILITY

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT ACCRUED FUNDED PAYROLL AND BENEFITS, ACCRUED
UNFUNDED ANNUAL LEAVE AND FECA LIABILITY.

BASIC ACCOUNT

SUBDIVIDED BY : 2210 ACCRUED FUNDED PAYROLL AND BENEFITS
2220 ACCRUED UNFUNDED LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2210 S

ACCOUNT TITLE : ACCRUED FUNDED PAYROLL AND BENEFITS

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY FOR SALARIES AND WAGES OF CIVILIANS AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED BUT ARE UNPAID AND AMOUNTS OF FUNDED ANNUAL LEAVE, SICK LEAVE, AND OTHER EMPLOYEE BENEFITS WHICH HAVE BEEN EARNED BUT ARE UNPAID. THIS ACCRUAL IS TO BE REVERSED AT THE BEGINNING OF THE SUBSEQUENT ACCOUNTING PERIOD, AND IS SUPPORTED BY THE AGENCY' S PAYROLL SYSTEM FILES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 2211 ACCRUED FUNDED PAYROLL
 - 2212 ACCRUED FUNDED ANNUAL LEAVE
 - 2213 ACCRUED FUNDED COMPENSATORY LEAVE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2211 P

ACCOUNT TITLE : ACCRUED FUNDED PAYROLL

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY FOR SALARIES AND WAGES AND OTHER BENEFITS OF CIVILIANS
AND COMMISSIONED OFFICERS THAT HAVE BEEN EARNED, BUT ARE UNPAID AT THE END OF
THE MONTH.

DEBIT	CREDIT
TC 055D CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS	TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
CONTRA 1011	CONTRA 6101 7402
TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED	TC 052A ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS
CONTRA 1012	CONTRA 6101
TC 189A TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS APPLIED (NONDISBURSEMENTS)	TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION
	*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.
CONTRA 1411	CONTRA 6101
TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
CONTRA 1012	CONTRA 6105
TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	TC 28DA TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING POINT

CONTRA 6105		CONTRA 1943
TC 285A TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BETWEEN		
ACCOUNTING POINTS - SENDING POINT		
CONTRA 1933		

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2212 P

ACCOUNT TITLE : ACCRUED FUNDED ANNUAL LEAVE

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED
OFFICER MILITARY LEAVE WHEN SPECIFICALLY AUTHORIZED BY LAW TO REPORT
THE ACCRUAL AS OBLIGATIONS ARE INCURRED.

DEBIT		CREDIT	
TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY	
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED			
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *			
CONTRA 1013 6101		CONTRA 6101	
		TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
		CONTRA 6101	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2213 P

ACCOUNT TITLE : ACCRUED FUNDED COMPENSATORY LEAVE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED LIABILITY WHICH WILL BE PAID TO EMPLOYEES FOR
COMPENSATORY LEAVE FROM FUNDS SPECIFICALLY AUTHORIZED BY LAW

DEBIT		CREDIT	
TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY	
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED			
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *			
CONTRA 1013 6101		CONTRA 6101	
		TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
		CONTRA 6101	

ACCOUNT NUMBER : 2220 S

ACCOUNT TITLE : ACCRUED UNFUNDED LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF UNFUNDED LIABILITIES EXPECTED TO BE PAID FROM FUTURE YEARS' APPROPRIATIONS. INCLUDES ACCUMULATED ANNUAL LEAVE AND COMPENSATORY LEAVE WHICH HAVE BEEN EARNED AND ARE PAYABLE TO CIVILIANS AND COMMISSIONED OFFICERS FROM ALL APPROPRIATIONS/FUNDS EXCEPT THOSE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ACCRUED LEAVE EARNED AS A FUNDED LIABILITY. ALSO INCLUDES ANY ACCRUED UNFUNDED FECA LIABILITY.

BASIC ACCOUNT

SUBDIVIDED BY : 2221 ACCRUED UNFUNDED ANNUAL LEAVE
2222 ACCRUED UNFUNDED COMPENSATORY LEAVE
2225 ACCRUED UNFUNDED FECA LIABILITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2221 P

ACCOUNT TITLE : ACCRUED UNFUNDED ANNUAL LEAVE

NORMAL BALANCE : CR

DEFINITION : THE UNFUNDED LIABILITY FOR ACCUMULATED CIVILIAN ANNUAL LEAVE AND COMMISSIONED OFFICER MILIARY LEAVE THAT IS EARNED BUT UNPAID AT THE CLOSE OF THE ACCOUNTING PERIOD.

DEBIT		CREDIT	
TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 052B ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL	
		SERVICES COSTS AND RELATED BENEFITS	
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED			
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *			
CONTRA 1013 5790 6904		CONTRA 6904	
		TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY	
		CONTRA 6904	
		TC 097A TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
		CONTRA 7400	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2222 P

ACCOUNT TITLE : ACCRUED UNFUNDED COMPENSATORY LEAVE

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATE OF UNFUNDED LIABILITY FOR COMPENSATORY LEAVE EARNED BY
EMPLOYEES BUT UNPAID AT THE CLOSE OF THE ACCOUNTING PERIOD.

DEBIT		CREDIT	
TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY	
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED			
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *			
CONTRA 1013 5790 6904		CONTRA 6904	
		TC 097A TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
		CONTRA 7400	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2225 P

ACCOUNT TITLE : ACCRUED UNFUNDED FECA LIABILITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT DUE TO DEPARTMENT OF LABOR FOR PAYMENTS MADE FOR FEDERAL
EMPLOYEES' COMPENSATION ACT (FECA) LIABILITIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

DEBIT		CREDIT	
TC 050J OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT		TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL	
(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF			
FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID			
TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS			
TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612			
THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE			
CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *			
CONTRA 7401		CONTRA 6906 7401	

ACCOUNT NUMBER : 2300 T

ACCOUNT TITLE : UNEARNED REVENUE (ADVANCES)

NORMAL BALANCE : CR

DEFINITION : PAYMENTS RECEIVED FOR GOODS OR SERVICES NOT AS YET DELIVERED.

BASIC ACCOUNT

SUBDIVIDED BY : 2310 ADVANCES FROM OTHERS
2320 DEFERRED CREDITS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2310 S

ACCOUNT TITLE : ADVANCES FROM OTHERS

NORMAL BALANCE : CR

DEFINITION : THE BALANCE OF AMOUNTS ADVANCED BY OTHER FEDERAL AND NON-FEDERAL ENTITIES FOR
GOODS AND SERVICES TO BE FURNISHED.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 2311 ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS
 - 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER
 - 2313 ADVANCES - ALL OTHER
 - 2314 ADVANCES - ESTIMATED ACCRUALS
 - 2315 ADVANCES - THROUGH THIRD-PARTY DRAFTS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2311 P

ACCOUNT TITLE : ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT THROUGH MANAGEMENT FUNDS

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED FROM AGENCY APPROPRIATIONS TO
COVER WITHDRAWALS OR ISSUANCE OF CHECKS UNDER A TIMING OF PAYMENTS PLAN FINANCED
THROUGH A MANAGEMENT FUND.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT

DEBIT		CREDIT	
TC 085A GRANTS MANAGEMENT FUND (FOR ACTUAL MONTHLY/QUARTERLY OR FINAL EXPENDITURE REPORTS FROM GRANTEE FINANCED THROUGH TIMING OF PAYMENTS ACTIVITIES)		TC 243A ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES UNDER LETTER OF CREDIT	
CONTRA 1413		CONTRA 1015	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2312 P

ACCOUNT TITLE : ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR ADVANCES RECEIVED BY SF-1151 TRANSFER FROM
GOVERNMENT AGENCIES FOR WHICH GOODS OR SERVICES HAVE NOT BEEN
FURNISHED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT

DEBIT		CREDIT	
TC 050G OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 010A TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS	
CONTRA 5200		CONTRA 1011	
TC 052D ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS		TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 5200		CONTRA 5100 5200	
TC 053F OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION		TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.			
CONTRA 5200		CONTRA 5100 5200	
TC 080D ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)		TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 5200		CONTRA 5100 5200	
TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY			

RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 5100 5200	

TC 082D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED	
PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER	
FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT	
ACTIVITIES	
CONTRA 5200	

TC 084D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS	
FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS	
MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS	
ACTIVITIES	
CONTRA 5200	

TC 086D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO	
NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT	
CONTRA 5200	

TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 5100 5200	

TC 088D ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR	
SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF	
CREDIT	
CONTRA 5200	

TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED	
CONTRA 5100 5200	

TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 5100 5200	

TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 5100 5200	

TC 092H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH	
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POSTED GENERAL LEDGER ACCOUNTS

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GRANTS MANAGEMENT FUNDS	
CONTRA 5200	
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TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL	
AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 5100 5200	
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TC 095H RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 5100 5200	
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TC 098D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED	
UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED	
THROUGH OTHER FEDERAL AGENCIES	
CONTRA 5200	
<hr/>	
TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN	
PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON	
REIMBURSABLE ITEMS	
CONTRA 5100 5200 5903	
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TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED	
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT	
THE BEGINNING OF EACH MONTH) - UNDER TC 080 *	
CONTRA 5100 5200	
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TC 183F DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED	
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 5200	
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TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
CONTRA 5100 5200	
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TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 5100 5200	
<hr/>	
TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	

CONTRA	5100	5200	
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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2313 P

ACCOUNT TITLE : ADVANCES - ALL OTHER

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE BALANCE OF FUNDS ADVANCED BY GOVERNMENT AND
NON- GOVERNMENT ENTITIES, OTHER THAN BY NON-EXPENDITURE TRANSFER OR
TO BE DISBURSED UNDER A TIMING OF PAYMENTS PLAN, FOR GOODS AND
SERVICES TO BE FURNISHED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 050H OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 023A ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT FULLY FUNDED (IGA)	
CONTRA 5200		CONTRA 1314	
TC 052E ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS		TC 145A ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS - BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOME	
CONTRA 5200		CONTRA 1311	
TC 053G OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION		TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.			
CONTRA 5200		CONTRA 5100 5200	
TC 080E ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS		TC 238A COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING FUND, MANAGEMENT,	

AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)		AND REVOLVING FUNDS	
CONTRA	5200	CONTRA	1015
TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 306A THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY	
CONTRA	5100 5200	CONTRA	1012
TC 082E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES			
CONTRA	5200		
TC 084E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES			
CONTRA	5200		
TC 086E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT			
CONTRA	5200		
TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT			
CONTRA	5100 5200		
TC 088E ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT			
CONTRA	5200		
TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED			
CONTRA	5100 5200		
TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)			

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CONTRA 5100 5200 |

TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) |

CONTRA 5100 5200 |

TC 092I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
GRANTS MANAGEMENT FUNDS |

CONTRA 5200 |

TC 094I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON- FEDERAL
AGENCIES FINANCED THROUGH LETTERS OF CREDIT |

CONTRA 5100 5200 |

TC 095I RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) |

CONTRA 5100 5200 |

TC 098E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
THROUGH OTHER FEDERAL AGENCIES |

CONTRA 5200 |

TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
REIMBURSABLE ITEMS |

CONTRA 5100 5200 5903 |

TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |

CONTRA 5100 5200 |

TC 183G DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |

CONTRA 5200 |

TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED |

CONTRA 5100 5200	
TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 5100 5200	
TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 5100 5200	

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ACCOUNT NUMBER : 2314 P

ACCOUNT TITLE : ADVANCES - ESTIMATED ACCRUALS

NORMAL BALANCE : DR

DEFINITION : ESTIMATED VALUE OF PERFORMANCE BY THE AGENCY UNDER THE VARIOUS
PROGRAMS FINANCED BY ADVANCE PAYMENTS FROM OTHERS. THIS ACCRUAL
WILL BE REDUCED AS ACTUAL PERFORMANCE IS OFFSET AGAINST THE ACTUAL
ADVANCE.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 083A GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED ACCRUALS) FOR ESTIMATED			
PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH			
LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES			
CONTRA 1418			

ACCOUNT NUMBER : 2315 P

ACCOUNT TITLE : ADVANCES - THROUGH THIRD-PARTY DRAFTS

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THIRD-PART DRAFTS ISSUED FOR IMPREST FUND TYPE
TRANSACTIONS THAT ARE TO BE PAID BY A THIRD-PARTY DRAFT VENDOR.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 305A PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR THIRD-PARTY DRAFTS HONORED		TC 304A THIRD-PARTY DRAFTS ISSUED	
CONTRA 1012		CONTRA 1012	
		TC 307A THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY	
		CONTRA 1314	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2320 P

ACCOUNT TITLE : DEFERRED CREDITS

NORMAL BALANCE : CR

DEFINITION : REVENUE (OR INCOME) RECEIVED BUT NOT YET EARNED. IN HHS THIS
INCLUDES THE AMOUNT OF PREMIUM REALIZED ON INVESTMENTS SOLD
GOVERNMENT AND NON- GOVERNMENT ENTITIES WHICH WILL BE AMORTIZED IN
SUBSEQUENT PERIODS.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT	
TC 142A AMORTIZATION OF DEFERRED CREDITS			
CONTRA 5903			

ACCOUNT NUMBER : 2400 P

ACCOUNT TITLE : LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES

NORMAL BALANCE : DR

DEFINITION : AMOUNTS IN DEPOSIT FUNDS, SUSPENSE ACCOUNTS AND UNDEPOSITED COLLECTIONS, INCLUDING BUDGET CLEARING ACCOUNTS AWAITING DISPOSITION OR RECLASSIFICATION. FOR HHS, THE ACCOUNT ALSO CONTAINS ANY UNRESOLVED DIFFERENCES IN AGENCY FUND BALANCES AND THAT REPORTED BY TREASURY AT YEAR-END.

SUBSIDIARY CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
	TC 067A RECORDING OF UNDEPOSITED COLLECTIONS AT END OF ACCOUNTING PERIOD
	CONTRA 1110
	TC 241A DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR TAXES, SAVINGS
	BONDS, AND OTHER TRANSACTIONS
	CONTRA 1016
	TC 266A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE
	FUNDS WILL BE USED AT A LATER TIME TO PURCHASE REPLACEMENTS"
	CONTRA 1311
	TC 451A TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE AND AMOUNT REPORTED
	BY TREASURY AT YEAR-END
	CONTRA 1011

ACCOUNT NUMBER : 2500 T

ACCOUNT TITLE : DEBT

NORMAL BALANCE : CR

DEFINITION : AGENCY LIABILITY IN THE FORM OF NOTES PAYABLE AND OTHER BORROWING AGREEMENTS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 2510 PRINCIPAL PAYABLE TO TREASURY
 - 2520 BORROWING FROM FEDERAL FINANCING BANK (FFB)
 - 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
 - 2540 PARTICIPATION CERTIFICATES
 - 2590 OTHER DEBT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2510 S

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL PAYABLE TO TREASURY.

BASIC ACCOUNT

SUBDIVIDED BY : 2511 PRINCIPAL PAYABLE TO TREASURY - BORROWING
2512 PRINCIPAL PAYABLE TO TREASURY - REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2511 P

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL BORROWED FROM THE TREASURY. REPAYMENTS OF THIS
BORROWING IS RECORDED IN ACCOUNT 2512.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
		TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL	
		FINANCING BANK (AGENCY DEBT)	
		CONTRA 1011	

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ACCOUNT NUMBER : 2512 P

ACCOUNT TITLE : PRINCIPAL PAYABLE TO TREASURY - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LOAN PRINCIPAL REPAID ON BORROWING FROM THE TREASURY.

DEBIT		CREDIT	
TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND			
FEDERAL FINANCING BANK (AGENCY DEBT)			
CONTRA 1011			

ACCOUNT NUMBER : 2520 S

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB)

NORMAL BALANCE : CR

DEFINITION : AMOUNTS BORROWED FROM THE FFB.

BASIC ACCOUNT

SUBDIVIDED BY : 2521 BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING
2522 BORROWING FROM FEDERAL FINANCING BANK (FFB) - REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2521 P

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB) - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT BORROWED FROM THE FFB. REPAYMENT OF THIS BORROWING IS
RECORDED IN ACCOUNT 2522.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
		TC 02AA EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND FEDERAL	
		FINANCING BANK (AGENCY DEBT)	
		CONTRA 1011	

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ACCOUNT NUMBER : 2522 P

ACCOUNT TITLE : BORROWING FROM FEDERAL FINANCING BANK (FFB) - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE PRINCIPAL AMOUNT REPAID ON BORROWING FROM THE FFB.

DEBIT		CREDIT	
TC 19BA REPAYMENT OF BORROWING AUTHORITY FROM TREASURY (PUBLIC DEBT) AND			
FEDERAL FINANCING BANK (AGENCY DEBT)			
CONTRA 1011			

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 2530 S

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL
FINANCING AUTHORITY, NET

NORMAL BALANCE : CR

DEFINITION : BORROWINGS ISSUED TO THE PUBLIC UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY, NET OF PREMIUMS OR DISCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 2531 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
2532 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2531 P

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT OF BORROWINGS ISSUED UNDER SPECIAL FINANCING AUTHORITY.
REDEMPTION OF THESE SECURITIES IS RECORDED IN ACCOUNT 2532.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2532 P

ACCOUNT TITLE : SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING
AUTHORITY - REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT REDEEMED ON SECURITIES ISSUED UNDER SPECIAL FINANCING AUTHORITY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT

ACCOUNT NUMBER : 2540 P

ACCOUNT TITLE : PARTICIPATION CERTIFICATES

NORMAL BALANCE : CR

DEFINITION : THE LIABILITY FOR THE AGENCY' S SHARE OF PARTICIPATION CERTIFICATES. (ACCOUNT
USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

DEBIT	CREDIT
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ACCOUNT NUMBER : 2590 S

ACCOUNT TITLE : OTHER DEBT

NORMAL BALANCE : CR

DEFINITION : ALL OTHER FORMS OF GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

SUBDIVIDED BY : 2591 OTHER DEBT - BORROWING
2592 OTHER DEBT REPAYMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2591 P

ACCOUNT TITLE : OTHER DEBT - BORROWING

NORMAL BALANCE : CR

DEFINITION : THE PRINCIPAL AMOUNT OWED FOR GOVERNMENT OBLIGATIONS, SECURED AND UNSECURED, NOT OTHERWISE RECORDED IN ACCOUNTS 2511, 2521, 2531 OR 2540. REPAYMENT OF THIS BORROWING IS RECORDED IN ACCOUNT 2592.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 2592 P

ACCOUNT TITLE : OTHER DEBT REPAYMENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT REPAID ON BORROWING RECORDED IN ACCOUNT 2591.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 2600 S

ACCOUNT TITLE : ACTUARIAL LIABILITIES

NORMAL BALANCE : CR

DEFINITION : USED BY AGENCIES THAT ADMINISTER RETIREMENT, INSURANCE, OR OTHER ANNUITY PROGRAMS TO ACCRUE ESTIMATES OF THE PRESENT VALUE OF PROGRAM BENEFITS AND EXPENSES THAT WILL BE MADE IN THE FUTURE THAT RELATE TO SERVICES PERFORMED OR ENTITLEMENTS DUE AS OF THE BALANCE SHEET DATE. THESE ACCOUNTS ARE NOT USED TO ACCRUE AGENCY LIABILITIES FOR CONTRIBUTIONS TO THESE PROGRAMS.

BASIC ACCOUNT

SUBDIVIDED BY : 2610 RETIREMENT PLANS
2620 INSURANCE PLANS
2690 OTHER ACTUARIAL LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2610 P

ACCOUNT TITLE : RETIREMENT PLANS

NORMAL BALANCE : CR

DEFINITION : ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR PENSION PLANS
ADMINISTERED BY AGENCIES (E. G. , U. S. CIVIL SERVICE RETIREMENT SYSTEM
ADMINISTERED BY THE OFFICE OF PERSONNEL MANAGEMENT (OPM). IN COMPUTING THE
LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS ESTABLISHED BY 31 U. S. C.
9501, ET SEQ., AND THE ACCOUNTING GUIDANCE ISSUED PURSUANT TO THAT LAW.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2620 P

ACCOUNT TITLE : INSURANCE PLANS

NORMAL BALANCE : CR

DEFINITION : ACTUARIAL LIABILITY FOR FUTURE POLICY BENEFITS FOR INSURANCE PLANS ADMINISTERED BY AGENCIES (E. G. , FEDERAL EMPLOYEES' GROUP LIFE INSURANCE PROGRAM ADMINISTERED BY OPM). IN COMPUTING THE LIABILITY, AGENCIES SHALL COMPLY WITH REQUIREMENTS ESTABLISHED BY STANDARD L20 OF GAO'S POLICY AND PROCEDURES MANUAL FOR GUIDANCE OF FEDERAL AGENCIES, TITLE 2.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2690 P

ACCOUNT TITLE : OTHER ACTUARIAL LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS FOR OTHER ACTUARIAL
LIABILITY PLANS ADMINISTERED BY AGENCIES (E. G. , VETERANS' COMPENSATION AND
VETERANS' PENSIONS, ADMINISTERED BY VA) NOT CLASSIFIED ABOVE. ACTUARIAL
LIABILITY PLANS ADMINISTERED BY HHS ARE: (TO BE DETERMINED)

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT
U UNFUNDED

DEBIT		CREDIT	
		TC 10CA UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY DOL	
		CONTRA 7600	

ACCOUNT NUMBER : 2900 S

ACCOUNT TITLE : OTHER LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT THE AMOUNTS OF LIABILITIES NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL
 - 2920 CONTINGENT LIABILITIES
 - 2930 LIABILITY FOR BORROWINGS TO BE RECEIVED
 - 2940 CAPITAL LEASE LIABILITY
 - 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS
 - 2960 ACCOUNTS PAYABLE CANCELLED
 - 2970 RESOURCES PAYABLE TO TREASURY
 - 2990 OTHER LIABILITIES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 2910 P

ACCOUNT TITLE : PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF LIENS APPROVED AND ACCEPTED AS BEING CLAIMS AGAINST ASSETS ACQUIRED
THROUGH LOAN DEFAULTS.

DEBIT		CREDIT	
TC 19EA PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL		TC 251A RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL AS RESULT OF	
		DEFAULTED LOAN GUARANTEES	
CONTRA 1012			
TC 26EA RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS		TC 26DA RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS	
LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN		GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN	
CONTRA 7111		CONTRA 7211	

ACCOUNT NUMBER : 2920 P

ACCOUNT TITLE : CONTINGENT LIABILITIES

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED VALUE OF A PROBABLE LOSS. INFORMATION MUST INDICATE
IT IS PROBABLE THAT AN ASSET HAS BEEN IMPAIRED OR A LIABILITY
INCURRED; AND THE DOLLAR AMOUNT OF THE LOSS CAN BE REASONABLY
ESTIMATED, OR REMOTE CONTINGENCIES SHOULD BE RECORDED IN STATISTICAL
(MEMORANDUM) ACCOUNTS.

SUBSIDIARY
CLASSIFICATION : F FUNDED
U UNFUNDED

DEBIT		CREDIT	
		TC 503A ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE UPON DISAPPROVAL	
		OF DEFERRED EXPENDITURES	
		CONTRA 6905	

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ACCOUNT NUMBER : 2930 P

ACCOUNT TITLE : LIABILITY FOR BORROWINGS TO BE RECEIVED

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNT OF FUNDS THAT AN AGENCY CAN BORROW FROM
TREASURY TO COVER THE COST OF LOANS TO BE DISBURSED.

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 2940 P

ACCOUNT TITLE : CAPITAL LEASE LIABILITY

NORMAL BALANCE : CR

DEFINITION : THE PRESENT VALUE OF LIABILITIES FOR ASSETS ACQUIRED UNDER A LEASE
AGREEMENT WHICH MEETS THE TEST FOR CAPITALIZING THE ASSETS.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2950 P

ACCOUNT TITLE : LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF SUBSIDY OWED BY THE FINANCING FUND FOR DIRECT AND
GUARANTEED LOANS WHICH HAVE NOT BEEN DISBURSED. THIS LIABILITY WILL
BE LIQUIDATED WHEN THE LOAN IS DISBURSED. IF THE LOAN IS NOT
DISBURSED, THE ACCRUED SUBSIDY MUST BE REMOVED FROM THE FINANCING
FUND.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2960 P

ACCOUNT TITLE : ACCOUNTS PAYABLE CANCELLED

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS USED TO RECLASSIFY ACCOUNTS PAYABLE WHICH HAVE BEEN
CANCELLED UNDER REQUIREMENTS OF P. L. 101-510 FROM REGULAR ACCOUNTS
PAYABLE TO CANCELLED ACCOUNTS PAYABLE.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 2970 P

ACCOUNT TITLE : RESOURCES PAYABLE TO TREASURY

NORMAL BALANCE : CR

DEFINITION : LIQUIDATING FUND ASSETS IN EXCESS OF LIABILITIES THAT ARE BEING HELD
AS WORKING CAPITAL. AFTER LIQUIDATING ALL LIABILITIES, THESE FUNDS
WILL BE RETURNED TO TREASURY.

DEBIT	CREDIT
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ACCOUNT NUMBER : 2990 P

ACCOUNT TITLE : OTHER LIABILITIES

NORMAL BALANCE : CR

DEFINITION : OTHER LIABILITIES NOT OTHERWISE CLASSIFIED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 109E TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.		TC 00PC COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS	
CONTRA 5990		CONTRA 5990	
TC 10BA TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY ESTABLISHED AT TIME OF ACQUISITION		TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 1810		CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753 1756 1810 1830 6101	
TC 110B TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED)		TC 10AA ACQUISITION OF ASSETS UNDER A CAPITAL LEASE	
* ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315 FOR NON-GOVERNMENT DEBTORS *			
CONTRA 6190		CONTRA 1810	
TC 111D TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)		TC 126B TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS)	
* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) *			
CONTRA 6190		CONTRA 5990	
TC 112C TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED)		TC 133B SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS	
* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) *			

CONTRA 6190

| CONTRA 5990

TC 11AB TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND
ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS
RECEIVABLE (UNFUNDED)

| TC 139C ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS

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|

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* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A- 134F) *

CONTRA 6190

| CONTRA 5990

TC 182A DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED

| TC 148B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON
| DELINQUENT ACCOUNTS RECEIVABLE

|

CONTRA 1012

| CONTRA 5990

TC 192A DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 149B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON
| DELINQUENT LOANS RECEIVABLE

|

CONTRA 1012

| CONTRA 5990

TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 6105

| CONTRA 6105

TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

| TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
1756 1810 1830 6101

| CONTRA 1511 1521 1571 1591 1710 1721 1722 1730 1740 1751 1753
| 1756 1810 1830 6101

TC 418A TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE
TREASURY

| TC 235B COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES
| PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN

CONTRA 1015

| CONTRA 5990

| TC 23AB COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY
| WHEN THERE IS A LOSS

| CONTRA 5990

| TC 26CB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE
| PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN
| THERE IS A LOSS

| CONTRA 5990

| TC 335C AUDIT DISALLOWANCE BECOMES COLLECTIBLE

| CONTRA 5990

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ACCOUNT NUMBER : 3000 G

ACCOUNT TITLE : EQUITY

NORMAL BALANCE : DC

DEFINITION : THESE ACCOUNTS REPRESENT THE DIFFERENCE BETWEEN THE ASSETS AND
LIABILITIES OF THE U.S. GOVERNMENT.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 3100 APPROPRIATED CAPITAL
 - 3105 APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES
 - 3200 INVESTED CAPITAL
 - 3300 RESULTS OF OPERATIONS
 - 3400 DONATIONS AND OTHER ITEMS
 - 3500 DEFERRED LIQUIDATING CASH AUTHORITY
 - 3501 FUTURE FUNDING REQUIREMENTS
 - 3600

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 3100 P

ACCOUNT TITLE : APPROPRIATED CAPITAL

NORMAL BALANCE : CR

DEFINITION : NET AMOUNTS APPROPRIATED BY THE CONGRESS. THIS ACCOUNT ALSO CONTAINS THE
BALANCES OF FUNDS TRANSFERRED FROM AND TO OTHER AGENCIES, AND TRANSFERS FROM AND
TO APPROPRIATIONS AND FUNDS.

DEBIT		CREDIT	
TC 050K OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 001A WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON-EXPENDITURE TRANSFER	
CONTRA 5700		CONTRA 1011	
TC 052F ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS		TC 004A TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER	
CONTRA 5700		CONTRA 1015	
TC 053I OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.		TC 005A TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL)	
CONTRA 5700		CONTRA 1011	
TC 057B CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS		TC 00MA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION	
CONTRA 1312		CONTRA 1011	
TC 058B CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED		TC 00NA ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY	

ACCOUNTS	APPROPRIATION
CONTRA 1315	CONTRA 1011
TC 080G ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)	TC 016B TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN) REAPPROPRIATIONS
CONTRA 5700	CONTRA 1011
TC 081G RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	TC 017B TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)
CONTRA 3211	CONTRA 1011
TC 081H RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	TC 05BB CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS
CONTRA 5700	CONTRA 1319
TC 082G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES	TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
CONTRA 5700	CONTRA 3211 5700
TC 084G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES	TC 223B COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE
CONTRA 5700	CONTRA 3211
TC 086G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT	TC 237C COLLECTION - REFUNDS - UNBILLED
CONTRA 5700	CONTRA 3211
TC 087G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	TC 330B ACCOUNTS RECEIVABLE - REFUNDS
CONTRA 5700	CONTRA 3211
TC 088G ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT	
CONTRA 5700	
TC 089G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	

	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
	WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED	
CONTRA 5700		

TC 08AD	ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY	
	OBLIGATED	
CONTRA 5700		

TC 090G	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
	WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 3211		

TC 090H	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
	WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 5700		

TC 091K	RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 3211		

TC 091L	RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 5700		

TC 092K	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH	
	GRANTS MANAGEMENT FUNDS	
CONTRA 5700		

TC 094K	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL	
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 5700		

TC 095K	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 3211		

TC 095L	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 5700		

TC 096D	ACCRUED LEAVE EARNED/LIABILITY TO PAY	
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CONTRA 5700 |

TC 097D TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) |

CONTRA 5700 |

TC 098G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED |

UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED |

THROUGH OTHER FEDERAL AGENCIES |

CONTRA 5700 |

TC 09AB VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER |

AGENCIES |

CONTRA 3211 |

TC 102B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT |

CONTRA 3211 |

TC 113A TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE - (NON-GOVERNMENT) |

(UNFUNDED) |

CONTRA 1311 1312 1313 1315 |

TC 119B AMORTIZATION OF DEFERRED CHARGES TO EXPENSE |

CONTRA 5700 |

TC 181G DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |

THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |

CONTRA 3211 |

TC 181H DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED |

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT |

THE BEGINNING OF EACH MONTH) - UNDER TC 080 * |

CONTRA 5700 |

TC 183H DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED |

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED |

AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED * |

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CONTRA 5700	
TC 184C DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS	
CONTRA 3211	
TC 190G DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
CONTRA 5700	
TC 191K DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 3211	
TC 191L DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 5700	
TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 3211 5700	
TC 194C FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS	
CONTRA 3211	
TC 198C DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)	
CONTRA 5700	
TC 199C DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)	
CONTRA 5700	
TC 19CE DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS	
CONTRA 5700	
TC 28BC TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT	
CONTRA 5700	
TC 489A WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES	
CONTRA 1011	

ACCOUNT NUMBER : 3105 P

ACCOUNT TITLE : APPROPRIATED CAPITAL FUNDING CANCELLED PAYABLES

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED TO RECORD APPROPRIATED CAPITAL FUNDING PAYMENT
OF ACCOUNTS PAYABLE WHICH HAD BEEN CANCELLED UNDER REQUIREMENTS OF
P. L. 101- 510.

DEBIT	CREDIT
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ACCOUNT NUMBER : 3200 T

ACCOUNT TITLE : INVESTED CAPITAL

NORMAL BALANCE : CR

DEFINITION : THE NET INVESTMENT OF THE GOVERNMENT RELATED TO THE AGENCY AS A
WHOLE OR TO A SINGLE APPROPRIATION.

BASIC ACCOUNT

SUBDIVIDED BY : 3210 CAPITAL INVESTMENTS
3220 TRANSFERS- IN FROM OTHERS WITHOUT REIMBURSEMENT
3230 TRANSFERS- OUT TO OTHERS WITHOUT REIMBURSEMENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 3210 S

ACCOUNT TITLE : CAPITAL INVESTMENTS

NORMAL BALANCE : CR

DEFINITION : REPRESENTS THE INITIAL INVESTMENT TO COMMENCE OPERATIONS, REVENUES AND EXPENSES
TRANSFERRED TO THIS ACCOUNT, AND FUNDS RETURNED TO TREASURY.

BASIC ACCOUNT

SUBDIVIDED BY : 3211 INVESTMENT IN CAPITAL ASSETS
3212 FEDERAL PROPERTY IN CUSTODY OF OTHERS
3213 APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 3211 P

ACCOUNT TITLE : INVESTMENT IN CAPITAL ASSETS

NORMAL BALANCE : CR

DEFINITION : AMOUNT INVESTED IN PROPERTY AND OTHER CAPITALIZED ASSETS, SUCH AS LEASEHOLD
IMPROVEMENTS AND BOOKS AND MATERIALS PURCHASED FOR PERMANENT RETENTION IN
LIBRARIES.

DEBIT	CREDIT
TC 109B TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 3320	TC 081G RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 3100
TC 111B TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED) * (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) * CONTRA 3320	TC 090G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 3100
TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 3100	TC 091K RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 3100
TC 223B COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE CONTRA 3100	TC 095K RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 3100
TC 237C COLLECTION - REFUNDS - UNBILLED CONTRA 3100	TC 09AB VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES CONTRA 3100
TC 250B RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST CONTRA 3320	TC 102B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT CONTRA 3100
TC 262B ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN	TC 121B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT

CONTRA 5700		CONTRA 3310
TC 26AB ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS		TC 12DA TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST BETWEEN MULTI-YEAR ACCOUNTS
CONTRA 5700		CONTRA 1341 1351
TC 283B TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT		TC 181G DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
		* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
CONTRA 1933		CONTRA 3100
TC 28CB TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - RECEIVING POINT		TC 184C DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS
CONTRA 1943		CONTRA 3100
TC 302B ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT		TC 191K DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
CONTRA 5700		CONTRA 3100
TC 31BB ESTIMATED LOSS OF INVENTORY FOR SALE		TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
CONTRA 5700		CONTRA 3100
TC 31CB ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES		TC 194C FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS
CONTRA 5700		CONTRA 3100
TC 31DB ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS		TC 263B ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE
CONTRA 5700		CONTRA 5700
TC 31EB ESTIMATED LOSS OF INVENTORY - FINISHED GOODS		TC 26JB ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE
CONTRA 5700		CONTRA 5700
TC 31FB ESTIMATED LOSS OF INVENTORY - OTHER		TC 284B TRANSFER OF ACCUMULATED DEPRECIATION AND AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN ACCOUNTING POINTS - SENDING POINT
CONTRA 5700		CONTRA 1933
TC 31JB ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE		TC 28BB TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING

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PHYSICAL INVENTORY		POINT
CONTRA 5700		CONTRA 1943
TC 323B REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE		TC 295B VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT
		PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT
CONTRA 5700		CONTRA 5700
TC 330B ACCOUNTS RECEIVABLE - REFUNDS		TC 303B RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM
		WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT
CONTRA 3100		CONTRA 5700
TC 332B PREMIUMS ON SECURITIES PURCHASED		TC 322B INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL
		INVENTORY
CONTRA 3320		CONTRA 5700
TC 341B LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES		TC 326B TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING
		RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS
CONTRA 5700		CONTRA 5700
TC 406B ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY		TC 334B DISCOUNT ON PURCHASE OF SECURITIES
CONTRA 5700		CONTRA 3320
TC 409B PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT		
CONTRA 5700		
TC 421A TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS FISCAL YEAR TO FINANCE UNFUNDED AND FUTURE FUNDED EXPENSES OF OPERATION		
CONTRA 5700		
TC 422A TO REDUCE INVESTED CAPITAL FOR ISSUES FROM INVENTORIES AND OTHER RELATED COSTS		
CONTRA 5700		
TC 9AFA CLOSING * 3230 TO 3211 *		
CONTRA 3230		

ACCOUNT NUMBER : 3212 P

ACCOUNT TITLE : FEDERAL PROPERTY IN CUSTODY OF OTHERS

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF FEDERAL PROPERTY ACQUIRED BY CONTRACTORS AND GRANTEES,
AND ADJUSTMENTS FOR DISPOSAL ACTIONS, SUCH AS SALE, DONATION OR
TRANSFER OF POSSESSION TO HHS AGENCIES.

DEBIT		CREDIT	
		TC 122A RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY (FEDERAL TITLE) IN	
		CUSTODY OF OTHERS	
		CONTRA 1754 1755	

ACCOUNT NUMBER : 3213 P

ACCOUNT TITLE : APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS

NORMAL BALANCE : CR

DEFINITION : THE INITIAL AND SUBSEQUENT CAPITALIZATION OF REVOLVING OR MANAGEMENT FUNDS.

DEBIT		CREDIT	
		TC 014A INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR WORKING	
		CAPITAL/REVOLVING FUNDS	
		CONTRA 1011	

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ACCOUNT NUMBER : 3220 P

ACCOUNT TITLE : TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT

NORMAL BALANCE : CR

DEFINITION : THE NET BOOK VALUE, OR FAIR MARKET VALUE IF UNKNOWN, OF PROPERTY
TRANSFERRED-IN FROM ANOTHER FEDERAL ACTIVITY WITHOUT REIMBURSEMENT.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 425A TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION		TC 357A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION CRITERIA	
CONTRA 5903		CONTRA 1511 1521 1571 1591 1710 1730 1740 1751 1753 1756 1830	
TC 427A TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM INVENTORY			
CONTRA 5903			
TC 429A TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF			
CONTRA 1739 1749 1759 1839			

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ACCOUNT NUMBER : 3230 P

ACCOUNT TITLE : TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT

NORMAL BALANCE : DR

DEFINITION : THE NET BOOK VALUE OF PROPERTY TRANSFERRED-OUT TO ANOTHER FEDERAL
ACTIVITY WITHOUT REIMBURSEMENT.

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT		CREDIT	
TC 26HB PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL		TC 9AFA CLOSING * 3230 TO 3211 *	
AGENCY (PURCHASED PROPERTY ONLY)			
CONTRA 5700		CONTRA 3211	

ACCOUNT NUMBER : 3300 S

ACCOUNT TITLE : RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : THESE ACCOUNTS REFLECT THE CUMULATIVE AND NET RESULTS OF OPERATIONS

BASIC ACCOUNT

SUBDIVIDED BY : 3310 CUMULATIVE RESULTS OF OPERATIONS
3320 NET RESULTS OF OPERATIONS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 3310 P

ACCOUNT TITLE : CUMULATIVE RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : THE NET DIFFERENCE SINCE THE INCEPTION OF THE ACTIVITY BETWEEN (1) EXPENSES AND
LOSSES AND (2) FINANCING SOURCES INCLUDING APPROPRIATIONS, REVENUES AND GAINS.

DEBIT		CREDIT	
TC 121B EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT		TC 05BC CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS	
CONTRA 3211		CONTRA 1319	
TC 9EAA CLOSING * 7402 TO 3310 *			
CONTRA 7402			
TC 9EBA CLOSING * 7500 TO 3310 *			
CONTRA 7500			
TC 9ECA CLOSING * 3320 TO 3310 *			
CONTRA 3320			
TC 9EEA CLOSING * 7401 TO 3310 *			
CONTRA 7401			

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ACCOUNT NUMBER : 3320 P

ACCOUNT TITLE : NET RESULTS OF OPERATIONS

NORMAL BALANCE : DC

DEFINITION : USED TO REFLECT AT YEAR-END THE FISCAL YEAR'S RESULTS OF EACH
APPROPRIATION OR FUND FROM OPERATING ACCOUNTS.

DEBIT	CREDIT
TC 334B DISCOUNT ON PURCHASE OF SECURITIES	TC 109B TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS
	RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.
CONTRA 3211	CONTRA 3211
TC 9CAA CLOSING * 6101 TO 3320 *	TC 111B TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)
	* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR
	NON-GOVERNMENT DEBTORS) *
CONTRA 6101	CONTRA 3211
TC 9CBA CLOSING * 6102 TO 3320 *	TC 250B RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND
	ACCRUED INTEREST
CONTRA 6102	CONTRA 3211
TC 9CDA CLOSING * 6104 TO 3220 *	TC 332B PREMIUMS ON SECURITIES PURCHASED
CONTRA 6104	CONTRA 3211
TC 9CEA CLOSING * 6105 TO 3320 *	TC 9BAA CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND LOSS ACCOUNTS TO
	NET RESULTS OF OPERATIONS
	CLOSING * 5100 TO 3320 *
CONTRA 6105	CONTRA 5100
TC 9CFA CLOSING * 6106 TO 3320 *	TC 9BBA CLOSING * 5200 TO 3320 *
CONTRA 6106	CONTRA 5200
TC 9CGA CLOSING * 6107 TO 3320 *	TC 9BCA CLOSING * 5301 TO 3320 *
CONTRA 6107	CONTRA 5301
TC 9CHA CLOSING * 6310 TO 3320 *	TC 9BDA CLOSING * 5400 TO 3320 *

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CONTRA 6310	CONTRA 5400
TC 9CJA CLOSING * 6320 TO 3320 *	TC 9BEA CLOSING * 5500 TO 3320 *
CONTRA 6320	CONTRA 5500
TC 9CKA CLOSING * 6330 TO 3320 *	TC 9BFA CLOSING * 5601 TO 3320 *
CONTRA 6330	CONTRA 5601
TC 9CMA CLOSING * 6400 TO 3320 *	TC 9BGA CLOSING * 5602 TO 3320 *
CONTRA 6400	CONTRA 5602
TC 9CNA CLOSING * 6500 TO 3320 *	TC 9BHA CLOSING * 5603 TO 3320 *
CONTRA 6500	CONTRA 5603
TC 9CPA CLOSING * 6600 TO 3320 *	TC 9BJA CLOSING * 5604 TO 3320 *
CONTRA 6600	CONTRA 5604
TC 9CQA CLOSING * 7300 TO 3320 *	TC 9BKA CLOSING * 5700 TO 3320 *
CONTRA 7300	CONTRA 5700
TC 9CRA CLOSING * 6901 TO 3320 *	TC 9BMA CLOSING * 5902 TO 3320 *
CONTRA 6901	CONTRA 5902
TC 9CSA CLOSING * 6902 TO 3320 *	TC 9BNA CLOSING * 5903 TO 3320 *
CONTRA 6902	CONTRA 5903
TC 9CTA CLOSING * 6903 TO 3320 *	TC 9BPA CLOSING * 7111 TO 3320 *
CONTRA 6903	CONTRA 7111
TC 9CUA CLOSING * 6904 TO 3320 *	TC 9BQA CLOSING * 7112 TO 3320 *
CONTRA 6904	CONTRA 7112
TC 9CVA CLOSING * 6905 TO 3320 *	TC 9BRA CLOSING * 7190 TO 3320 *
CONTRA 6905	CONTRA 7190
TC 9CWA CLOSING * 7211 TO 3320 *	TC 9BSA CLOSING * 7300 TO 3320 *
	CONTRA 7300
TC 9CXA CLOSING * 7212 TO 3320 *	TC 9BTA CLOSING * 7600 TO 3320 *

CONTRA 7212		CONTRA 7600
TC 9CYA CLOSING * 7290 TO 3320 *		TC 9CCA CLOSING * 6103 TO 3320 *
CONTRA 7290		CONTRA 6103
TC 9CZA CLOSING * 7600 TO 3320 *		TC 9ECA CLOSING * 3320 TO 3310 *
CONTRA 7600		CONTRA 3310
TC 9EDA CLOSING * 6906 TO 3320 *		
CONTRA 6906		

ACCOUNT NUMBER : 3400 P

ACCOUNT TITLE : DONATIONS AND OTHER ITEMS

NORMAL BALANCE : CR

DEFINITION : THE TOTAL FAIR MARKET VALUE OF ALL DONATIONS RECEIVED BY THE
REPORTING ENTITY. DONATIONS ARE NON-RECIPROCAL TRANSFERS OF ASSETS
FROM STATE, LOCAL OR FOREIGN GOVERNMENTS, INDIVIDUALS, OR OTHERS NOT
RELATED TO THE FEDERAL GOVERNMENT.

DEBIT		CREDIT	
TC 424A TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION		TC 00PA COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST	
		FUNDS	
CONTRA 5604		CONTRA 1011	
TC 426A TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY		TC 355A DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION CRITERIA	
CONTRA 5604		CONTRA 1511 1521 1571 1591 1710 1730 1740 1751 1753 1756 1830	
TC 428A TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS DISPOSED OF			
CONTRA 1739 1749 1759 1839			

ACCOUNT NUMBER : 3500 P

ACCOUNT TITLE : DEFERRED LIQUIDATING CASH AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF LIQUIDATING CASH DISBURSING AUTHORITY THAT HAS NOT BEEN TRANSFERRED BY THE U. S. TREASURY TO THE EXPENDITURE ACCOUNT BY YEAR-END. THIS ACCOUNT IS USED FOR A SINGLE YEAR-END CLOSING ENTRY AND SHALL BE REVERSED TO OPEN NEW GENERAL LEDGER ACCOUNTS IN THE SUCCEEDING FISCAL YEAR.

DEBIT	CREDIT
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ACCOUNT NUMBER : 3501 P

ACCOUNT TITLE : FUTURE FUNDING REQUIREMENTS

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT REPRESENTS THE AMOUNT OF FUNDING NEEDED FOR LIABILITIES
(1) WHICH ARE NOT FUNDED BY PRESENT OR PAST APPROPRIATIONS OR OTHER
FUNDING SOURCES AND (2) FOR WHICH NO FUNDING SOURCES HAVE YET BEEN
AUTHORIZED BY LAW OR REGULATION. IT IS SUBTRACTED FROM EQUITY (NET
POSITION) IN THE STATEMENT OF FINANCIAL POSITION.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4000 G

ACCOUNT TITLE : BUDGETARY

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REFLECT BUDGETARY OPERATIONS AND CONDITIONS FROM THE
TIME APPROPRIATIONS ARE REALIZED UNTIL THEY ARE EXPENDED.

BASIC ACCOUNT

SUBDIVIDED BY :

4001	ANTICIPATED TOTAL RESOURCES
4032	ANTICIPATED CONTRACT AUTHORITY
4034	ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY
4042	ANTICIPATED BORROWING AUTHORITY
4044	ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY
4047	ANTICIPATED PAYMENTS TO TREASURY
4060	ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES
4070	ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES
4110	APPROPRIATIONS REALIZED, NET
4130	CONTRACT AUTHORITY
4140	BORROWING AUTHORITY
4147	ACTUAL PAYMENTS TO TREASURY
4150	REAPPROPRIATIONS
4160	ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY
4170	TRANSFERS - CURRENT-YEAR AUTHORITY
4180	ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY
4190	TRANSFERS - PRIOR-YEAR AUTHORITY
4201	TOTAL ACTUAL RESOURCES - COLLECTED
4210	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME
4215	ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS
4220	REIMBURSABLE ORDERS ACCEPTED
4225	APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE
4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED
4240	UNFILLED CUSTOMER ORDERS - OBLIGATED
4250	REIMBURSEMENTS AND OTHER INCOME EARNED
4255	REVOLVING FUND EARNED REVENUE
4260	ACTUAL COLLECTIONS FROM NON-FEDERAL SOURCES
4270	ACTUAL COLLECTIONS FROM FEDERAL SOURCES
4310	ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS
4320	ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS

4350 CANCELLED AUTHORITY
4390 BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL
4395 AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW
4410 BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW
4420 UNAPPORTIONED AUTHORITY - PENDING RECISSION
4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL
4450 UNAPPORTIONED AUTHORITY - AVAILABLE
4510 APPORTIONMENTS
4520 ALLOCATIONS TO OTHERS
4530 ALLOCATIONS FROM OTHERS
4540 INTERNAL FUND DISTRIBUTIONS ISSUED
4550 INTERNAL FUND DISTRIBUTIONS RECEIVED
4570 ALLOTMENTS AND ALLOWANCES ISSUED
4580 ALLOTMENTS AND ALLOWANCES RECEIVED
4590 APPORTIONMENTS - UNAVAILABLE
4610 ALLOTMENTS - REALIZED RESOURCES
4620 OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION
4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION
4650 ALLOTMENTS - EXPIRED AUTHORITY
4700 COMMITMENTS
4800 UNDELIVERED ORDERS
4900 EXPENDED AUTHORITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4001 P

ACCOUNT TITLE : ANTICIPATED TOTAL RESOURCES

NORMAL BALANCE : DR

DEFINITION : THE ACCOUNT USED (FOR YEAR-END CLOSING) TO CONSOLIDATE THE TOTAL AMOUNT OF
RESOURCES EXPECTED TO BE RECEIVED BY THE FINANCING FUND FROM ALL SOURCES
(PROGRAM FUND RECEIPTS, BORROWING FROM TREASURY, COLLECTIONS OF PRINCIPAL AND
COLLECTIONS OF LOAN INTEREST).

DEBIT	CREDIT
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ACCOUNT NUMBER : 4032 P

ACCOUNT TITLE : ANTICIPATED CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE ESTIMATED AMOUNT OF INDEFINITE CONTRACT AUTHORITY DURING THE FISCAL YEAR
THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF LIQUIDATING
AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4034 P

ACCOUNT TITLE : ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO CONTRACT
AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4042 P

ACCOUNT TITLE : ANTICIPATED BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE ANTICIPATED AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND
MAKE PAYMENTS FOR SPECIFIC PURPOSES OUT OF MONIES BORROWED FROM TREASURY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4044 P

ACCOUNT TITLE : ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE ESTIMATED AMOUNTS OF REDUCTIONS DURING THE FISCAL YEAR TO BORROWING
AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4047 P

ACCOUNT TITLE : ANTICIPATED PAYMENTS TO TREASURY

NORMAL BALANCE : CR

DEFINITION : THE ANTICIPATED AMOUNTS TO BE PAID TO TREASURY DURING THE FISCAL YEAR.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4060 P

ACCOUNT TITLE : ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE COLLECTED FROM NON-FEDERAL SOURCES IN THE CURRENT
FISCAL YEAR FOR LOAN PROGRAMS (FEES, LOAN PRINCIPAL, LOAN INTEREST, RENT, AND
PROCEEDS FROM THE SALE OF COLLATERAL).

SUBSIDIARY
CLASSIFICATION : U UNFUNDED

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4070 P

ACCOUNT TITLE : ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT ANTICIPATED TO BE COLLECTED FROM FEDERAL SOURCES IN THE CURRENT
FISCAL YEAR FOR LOAN PROGRAMS (ACTUAL PROGRAM FUND SUBSIDY - CURRENT, ACTUAL
PROGRAM FUND SUBSIDY - PERMANENT, AND INTEREST FROM TREASURY).

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4110 S

ACCOUNT TITLE : APPROPRIATIONS REALIZED, NET

NORMAL BALANCE : DR

DEFINITION : THESE ACCOUNTS REPRESENT THE AMOUNT OF APPROPRIATIONS SPECIFIED IN AN
APPROPRIATIONS ACT AND BECOMING AVAILABLE ON OR AFTER OCTOBER 1 OF THE FISCAL
YEAR.

BASIC ACCOUNT

SUBDIVIDED BY :

4111	DEBT LIQUIDATION APPROPRIATIONS
4112	DEFICIENCY APPROPRIATIONS
4113	APPROPRIATIONS RESCINDED
4114	APPROPRIATIONS REALIZED BUT WITHDRAWN
4115	LOAN SUBSIDY APPROPRIATION - DEFINITE
4116	ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE
4117	LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT
4118	RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE - PERMANENT
4119	OTHER APPROPRIATIONS REALIZED
4120	APPROPRIATIONS ANTICIPATED - INDEFINITE
4121	LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4111 P

ACCOUNT TITLE : DEBT LIQUIDATION APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : AMOUNT APPROPRIATED TO LIQUIDATE DEBT AS SPECIFIED IN THE APPROPRIATION
LANGUAGE.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT		CREDIT
TC OOWA APPROPRIATION ENACTED TO LIQUIDATE DEBT		
CONTRA 4450		

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4112 P

ACCOUNT TITLE : DEFICIENCY APPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : AMOUNT APPROPRIATED TO ELIMINATE A PRIOR YEAR DEFICIENCY.

DEBIT		CREDIT	
TC 00AA APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY			
CONTRA 4450			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4113 P

ACCOUNT TITLE : APPROPRIATIONS RESCINDED

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF APPROPRIATIONS RESCINDED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 9GDA CLOSING * 4113 TO 4119 AND 4150 *		TC 00KA BUDGETARY RESOURCES RESCINDED BY CONGRESS	
CONTRA 4119 4150		CONTRA 4420	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4114 P

ACCOUNT TITLE : APPROPRIATIONS REALIZED BUT WITHDRAWN

NORMAL BALANCE : DR

DEFINITION : REFLECTS THE AMOUNT OF APPROPRIATIONS REALIZED BUT WITHDRAWN.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4115 P

ACCOUNT TITLE : LOAN SUBSIDY APPROPRIATION - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW
FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN GUARANTEE PROGRAMS.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4116 P

ACCOUNT TITLE : ENTITLEMENT LOAN SUBSIDIES APPROPRIATION - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INDEFINITE BUDGET AUTHORITY APPROPRIATED FOR
SUBSIDIES IN LOAN ENTITLEMENT PROGRAMS.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4117 P

ACCOUNT TITLE : LOAN ADMINISTRATIVE EXPENSE APPROPRIATION - DEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF DEFINITE CURRENT BUDGET AUTHORITY APPROPRIATED BY LAW
FOR ADMINISTRATIVE EXPENSES IN DIRECT LOAN AND LOAN GUARANTEE
PROGRAMS.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4118 P

ACCOUNT TITLE : RE- ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION - INDEFINITE -
PERMANENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INDEFINITE PERMANENT BUDGET AUTHORITY APPROPRIATED FOR
DIRECT LOAN AND LOAN GUARANTEE SUBSIDIES BASED UPON RE-ESTIMATES.

SUBSIDIARY
CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT	CREDIT

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4119 P

ACCOUNT TITLE : OTHER APPROPRIATIONS REALIZED

NORMAL BALANCE : DR

DEFINITION : ALL OTHER APPROPRIATIONS NOT CLASSIFIED ABOVE.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT	CREDIT
TC 003A APPROPRIATION- ANTICIPATED- REALIZED (INDEFINITE AUTHORIZATION)	TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING
	CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *
CONTRA 4120	CONTRA 4902
TC 00BA APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS)	TC 9GBA CLOSING * 4930 TO 4119 AND 4150 *
CONTRA 4450	CONTRA 4930
TC 00CA CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT	TC 9GDA CLOSING * 4113 TO 4119 AND 4150 *
CONTRA 4450	CONTRA 4113
TC 00RA APPROPRIATION AUTHORIZATION NOT REQUIRING APPORTIONMENT	TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 *
CONTRA 4620	CONTRA 4612
TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 *	TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 *
CONTRA 4255	CONTRA 4830
TC 9GEA CLOSING * 4170 TO 4119 *	TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 *
CONTRA 4170	CONTRA 4630
TC 9GFA CLOSING * 4190 TO 4119 *	
CONTRA 4190	
TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 *	

CONTRA 4920

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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4120 P

ACCOUNT TITLE : APPROPRIATIONS ANTICIPATED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : THE CURRENT ESTIMATE OF AMOUNTS ANTICIPATED TO BECOME AVAILABLE
UNDER EXISTING LAW. THIS ACCOUNT WILL HAVE NO BALANCE AT END OF
YEAR.

DEBIT		CREDIT	
TC 002A APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS)		TC 003A APPROPRIATION- ANTICIPATED- REALIZED (INDEFINITE AUTHORIZATION)	
CONTRA 4450		CONTRA 4119	
		TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED)	
		CLOSING * 4120 TO 4450 AND 4612 *	
		CONTRA 4450 4612	

ACCOUNT NUMBER : 4121 P

ACCOUNT TITLE : LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT INDEFINITE BUDGET AUTHORITY APPROPRIATED TO
THE PROGRAM FUND FOR LOAN SUBSIDIES IN DIRECT LOAN AND LOAN
GUARANTEE PROGRAMS.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4130 S

ACCOUNT TITLE : CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : AMOUNTS OF AUTHORITY UNDER WHICH CONTRACTS OR OTHER OBLIGATIONS MAY
BE EXECUTED IN ADVANCE OF THE RECEIPT OF AN APPROPRIATION OR IN
EXCESS OF AMOUNTS OTHERWISE AVAILABLE IN A REVOLVING FUND.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE
 - 4132 CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE
 - 4133 ACTUAL REDUCTIONS TO CONTRACT AUTHORITY
 - 4135 CONTRACT AUTHORITY CONVERTED TO CASH
 - 4138 RESOURCES REALIZED FROM CONTRACT AUTHORITY
 - 4139 CONTRACT AUTHORITY CARRIED FORWARD

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4131 P

ACCOUNT TITLE : CURRENT-YEAR CONTRACT AUTHORITY REALIZED - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL AGENCIES TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS WHERE A SPECIFIC SUM OR SPECIFIC AGGREGATE AMOUNT "NOT TO EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.

SUBSIDIARY

- CLASSIFICATION :
- C CURRENT AUTHORITY
 - CL CURRENT AUTHORITY - SUBSTANTIVE LAW
 - CT CURRENT AUTHORITY - APPROPRIATION ACT
 - P PERMANENT AUTHORITY
 - PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
 - PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4132 P

ACCOUNT TITLE : CURRENT-YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : SPECIFIC NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATIONS OR COLLECTIONS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4133 P

ACCOUNT TITLE : ACTUAL REDUCTIONS TO CONTRACT AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CONTRACT AUTHORITY REDUCED BY LEGISLATION THAT CANCELS BUDGET
AUTHORITY DURING THE FISCAL YEAR.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4135 P

ACCOUNT TITLE : CONTRACT AUTHORITY CONVERTED TO CASH

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR THAT LIQUIDATE CONTRACT
AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4138 P

ACCOUNT TITLE : RESOURCES REALIZED FROM CONTRACT AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FUNDS RECEIVED DURING THE FISCAL YEAR TO FUND CONTRACT AUTHORITY
AT THE TIME OF DISBURSEMENT. THESE WILL BE CONTRA TO BUDGETARY RESOURCES
RECEIVED TO LIQUIDATE CONTRACT AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4139 P

ACCOUNT TITLE : CONTRACT AUTHORITY CARRIED FORWARD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CONTRACT AUTHORITY CARRIED FORWARDED INTO THE NEXT FISCAL YEAR.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4140 S

ACCOUNT TITLE : BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : STATUTORY AUTHORITY THAT PERMITS A FEDERAL AGENCY TO INCUR OBLIGATIONS AND TO
MAKE PAYMENTS FOR SPECIFIED PURPOSES FROM THE PROCEEDS OF BORROWED FUNDS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED - DEFINITE
 - 4142 CURRENT-YEAR BORROWING AUTHORITY REALIZED - INDEFINITE
 - 4143 ACTUAL REDUCTIONS TO BORROWING AUTHORITY
 - 4145 BORROWING AUTHORITY CONVERTED TO CASH
 - 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY
 - 4149 BORROWING AUTHORITY CARRIED FORWARD

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4141 P

ACCOUNT TITLE : CURRENT-YEAR BORROWING AUTHORITY REALIZED - DEFINITE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS FEDERAL AGENCIES TO INCUR OBLIGATIONS AND MAKE PAYMENTS TO LIQUIDATE THE OBLIGATIONS OUT OF BORROWED MONIES WHERE A SPECIFIC SUM OR A SPECIFIC AGGREGATE AMOUNT "NOT TO EXCEED" IS STATED AT THE TIME THE AUTHORITY IS GRANTED.

SUBSIDIARY CLASSIFICATION : C CURRENT AUTHORITY

DEBIT		CREDIT	
TC OODA DEFINITE BORROWING AUTHORITY			
CONTRA 4450			

ACCOUNT NUMBER : 4142 P

ACCOUNT TITLE : CURRENT-YEAR BORROWING AUTHORITY REALIZED - INDEFINITE

NORMAL BALANCE : DR

DEFINITION : NEW STATUTORY AUTHORITY DURING THE FISCAL YEAR THAT PERMITS A
FEDERAL AGENCY TO INCUR OBLIGATIONS AND MAKE PAYMENTS FOR SPECIFIED
PURPOSES OUT OF BORROWED MONIES WHERE A SPECIFIC SUM IS NOT STATED
WHEN THE AUTHORITY IS GRANTED BUT IS DETERMINABLE ONLY AT SOME
FUTURE DATE, SUCH AS AN APPROPRIATION OF ALL OR PART OF THE RECEIPTS
FROM A CERTAIN SOURCE.

SUBSIDIARY

- CLASSIFICATION :
- C CURRENT AUTHORITY
 - CL CURRENT AUTHORITY - SUBSTANTIVE LAW
 - CT CURRENT AUTHORITY - APPROPRIATION ACT
 - P PERMANENT AUTHORITY
 - PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
 - PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT		CREDIT
TC 020A INDEFINITE BORROWING AUTHORITY		
CONTRA 4450		

ACCOUNT NUMBER : 4143 P

ACCOUNT TITLE : ACTUAL REDUCTIONS TO BORROWING AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BORROWING AUTHORITY REDUCED BY LEGISLATION THAT
CANCELS BUDGET AUTHORITY DURING THE FISCAL YEAR.

SUBSIDIARY

- CLASSIFICATION :
- C CURRENT AUTHORITY
 - CL CURRENT AUTHORITY - SUBSTANTIVE LAW
 - CT CURRENT AUTHORITY - APPROPRIATION ACT
 - P PERMANENT AUTHORITY
 - PL PERMANENT AUTHORITY - SUBSTANTIVE LAW
 - PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4145 P

ACCOUNT TITLE : BORROWING AUTHORITY CONVERTED TO CASH

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF NONEXPENDITURE TRANSFERS DURING THE FISCAL YEAR THAT
REDUCE BORROWING AUTHORITY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4147 P

ACCOUNT TITLE : ACTUAL PAYMENTS TO TREASURY

NORMAL BALANCE : CR

DEFINITION : AMOUNTS PAID TO TREASURY DURING THE FISCAL YEAR.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4148 P

ACCOUNT TITLE : RESOURCES REALIZED FROM BORROWING AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT DRAWN DURING THE FISCAL YEAR TO FUND BORROWING AUTHORITY
AT THE TIME OF DISBURSEMENT.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4149 P

ACCOUNT TITLE : BORROWING AUTHORITY CARRIED FORWARD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF BORROWING AUTHORITY CARRIED FORWARD INTO THE NEXT
FISCAL YEAR.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4150 P

ACCOUNT TITLE : REAPPROPRIATIONS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF NEW BUDGET AUTHORITY DERIVED FROM A LAW THAT EXTENDS
THE AVAILABILITY OF UNOBLIGATED BUDGET AUTHORITY THAT HAS EXPIRED OR
WOULD OTHERWISE EXPIRE.

SUBSIDIARY

CLASSIFICATION : PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT	CREDIT
TC 00VA RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)	TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *
CONTRA 4450	CONTRA 4902
TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 *	TC 9GBA CLOSING * 4930 TO 4119 AND 4150 *
CONTRA 4255	CONTRA 4930
TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 *	TC 9GDA CLOSING * 4113 TO 4119 AND 4150 *
CONTRA 4920	CONTRA 4113
	TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 *
	CONTRA 4612
	TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 *
	CONTRA 4830
	TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 *
	CONTRA 4630

ACCOUNT NUMBER : 4160 P

ACCOUNT TITLE : ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF
CURRENT-YEAR AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : PT PERMANENT AUTHORITY - APPROPRIATION ACT

DEBIT		CREDIT	
		TC	OOFA ACCOMPLISHED NON- EXPENDITURE TRANSFERS FROM AND (TO) CURRENT FY
			APPROPRIATION
		CONTRA	4170

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ACCOUNT NUMBER : 4170 P

ACCOUNT TITLE : TRANSFERS - CURRENT-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS OF CURRENT-YEAR
AUTHORITY TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 005B TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO)		TC 9FXA CLOSING * 4620 TO 4170 *	
OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT			
AGENCY APPROPRIATION SYMBOL)			
CONTRA 4450		CONTRA 4620	
TC 00FA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) CURRENT FY		TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF	
APPROPRIATION		FUNDING	
		CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *	
CONTRA 4160		CONTRA 4902	
TC 08AA ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY		TC 9GEA CLOSING * 4170 TO 4119 *	
OBLIGATED			
CONTRA 4620		CONTRA 4119	
TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 *		TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 *	
CONTRA 4920		CONTRA 4612	
		TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 *	
		CONTRA 4830	
		TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 *	
		CONTRA 4630	

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ACCOUNT NUMBER : 4180 P

ACCOUNT TITLE : ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF ANTICIPATED NONEXPENDITURE TRANSFERS OF PRIOR YEAR
UNOBLIGATED BALANCES TO OR FROM APPROPRIATIONS AND FUNDS.

SUBSIDIARY
CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 00NB ANTICIPATED NON- EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION CONTRA 4512		TC 008A RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR	
		CONTRA 4450	
		TC 00GA ACCOMPLISHED NON- EXPENDITURE TRANSFERS FROM AND (TO) PRIOR FY APPROPRIATION CONTRA 4190	
		TC 9FCA CLOSING * 4180 TO 4450 AND 4612 *	
		CONTRA 4450 4612	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4190 P

ACCOUNT TITLE : TRANSFERS - PRIOR-YEAR AUTHORITY

NORMAL BALANCE : DC

DEFINITION : THE NET AMOUNT OF REALIZED NONEXPENDITURE TRANSFERS TO OR FROM
PRIOR-YEAR APPROPRIATIONS AND FUNDS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 00GA ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND (TO) PRIOR FY		TC 9GFA CLOSING * 4190 TO 4119 *	
APPROPRIATION			
CONTRA 4180		CONTRA 4119	
TC 016A TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR			
AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS			
IN) REAPPROPRIATIONS			
CONTRA 4450			
TC 017A TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS BETWEEN			
APPROPRIATIONS OR TO OTHER AGENCIES (TRANSFERS IN)			
CONTRA 4800			

ACCOUNT NUMBER : 4201 P

ACCOUNT TITLE : TOTAL ACTUAL RESOURCES - COLLECTED

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED TO CONSOLIDATE THE TOTAL AMOUNT OF ACTUAL
RESOURCES COLLECTED FROM ALL SOURCES.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4210 P

ACCOUNT TITLE : ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

NORMAL BALANCE : DR

DEFINITION : THE ESTIMATE OF REIMBURSEMENTS EXPECTED TO BE EARNED DURING THE
CURRENT FISCAL YEAR WHICH ARE SUBJECT TO OMB APPORTIONMENT, AND
OTHER AUTHORIZED REIMBURSEMENTS AND/OR OTHER INCOME FOR WHICH
CURRENT FISCAL YEAR OBLIGATIONAL AUTHORITY IS AUTOMATICALLY
ESTABLISHED ON THE BASIS OF CUSTOMER ORDERS RECEIVED.

SUBSIDIARY
CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 006A ESTIMATED ANTICIPATED REIMBURSEMENTS		TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY	
CONTRA 4450		CONTRA 4612	
TC 055B CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED		TC 9FDA CLOSING * 4210 TO 4450 AND 4612 *	
ACCOUNTS			
CONTRA 4240		CONTRA 4450 4612	
TC 9GLA CLOSING * 4920 TO 4210 *		TC 9HEA CLOSING * 4612 TO 4210 *	
CONTRA 4920		CONTRA 4612	
		TC 9HGA CLOSING * 4830 TO 4210 *	
		CONTRA 4830	

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ACCOUNT NUMBER : 4215 P

ACCOUNT TITLE : ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ANTICIPATED APPROPRIATION EXPENDITURE TRANSFERS FROM A TRUST FUND TO A GENERAL FUND DURING THE FISCAL YEAR.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4220 P

ACCOUNT TITLE : REIMBURSABLE ORDERS ACCEPTED

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF REIMBURSABLE ORDERS ACCEPTED AND UNEARNED. THIS ACCOUNT REPRESENTS THE AMOUNT OF GOODS AND/OR SERVICES TO BE FURNISHED FOR OTHER GOVERNMENT AGENCIES OR THE PUBLIC. AT THE TIME GOODS AND/OR SERVICES ARE FURNISHED, THE AMOUNT BECOMES REIMBURSEMENTS EARNED.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 111C TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)		TC 136A ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT OF LOAN REPAYMENTS	
		DUE (1/4 OF ANNUAL ESTIMATED LOAN COLLECTIONS)	
* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR			
NON-GOVERNMENT DEBTORS) *			
CONTRA 4230		CONTRA 4230	
TC 112B TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE		TC 138B ACCRUAL OF INSURANCE PREMIUMS	
(UNFUNDED)			
* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A,			
134B, 134C, 134D, 134E, AND 134F) *			
CONTRA 4230		CONTRA 4230	
TC 9FEA CLOSING * 4420 TO 4450 AND 4612 *		TC 139B ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS	
CONTRA 4450 4612		CONTRA 4230	
		TC 140B ACCRUED INTEREST EARNED ON INVESTMENTS	
		CONTRA 4230	
		TC 143B AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED	
		CONTRA 4230	
		TC 246B COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	

	CONTRA 4250
	TC 310A ACCEPTANCE OF REIMBURSABLE ORDERS
	CONTRA 4230

ACCOUNT NUMBER : 4225 P

ACCOUNT TITLE : APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNCOLLECTED EXPENDITURE TRANSFERS FROM A TRUST FUND TO
A GENERAL FUND.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4230 P

ACCOUNT TITLE : UNFILLED CUSTOMER ORDERS - UNOBLIGATED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNOBLIGATED ORDERS ACCEPTED FROM OTHER ACCOUNTS WITHIN
THE GOVERNMENT FOR GOODS AND SERVICES TO BE FURNISHED ON A
REIMBURSABLE BASIS. WHEN OBLIGATED THE AMOUNTS BECOME UNFILLED
CUSTOMER ORDERS - OBLIGATED UNTIL SUCH TIME AS THE SERVICE IS
PERFORMED.

DEBIT		CREDIT	
TC 091E RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 050C	OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT
			(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF
			FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID
			TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS
			TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612
			THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE
CONTRA 4240			CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
		CONTRA	4250
TC 092E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS		TC 050F	OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT
			(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF
			FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID
			TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS
			TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612
			THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE
CONTRA 4240			CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
		CONTRA	4240
TC 094E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		TC 053E	OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE
			SAME AMOUNT AS THE OBLIGATION
			*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR
			THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT
			DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"
			FIELD.

CONTRA 4240		CONTRA 4240
TC 095E RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 089C RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED)
CONTRA 4240		CONTRA 4250
TC 136A ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL ESTIMATED LOAN COLLECTIONS)		TC 091G RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4220		CONTRA 4240
TC 138B ACCRUAL OF INSURANCE PREMIUMS		TC 092G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS
CONTRA 4220		CONTRA 4240
TC 139B ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS		TC 094G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA 4220		CONTRA 4240
TC 140B ACCRUED INTEREST EARNED ON INVESTMENTS		TC 095G RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA 4220		CONTRA 4240
TC 143B AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED		TC 111C TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)
		* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) *
CONTRA 4220		CONTRA 4220
TC 191E DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		TC 112B TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE (UNFUNDED)
		* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) *
CONTRA 4240		CONTRA 4220
TC 192D DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 130C TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS
CONTRA 4250		CONTRA 4250
TC 192J DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 132B TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN

CONTRA 4250	PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS CONTRA 4250
TC 19EB PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL CONTRA 4250	TC 134B TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTION CONTRA 4250
TC 236D COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 4250	TC 142B AMORTIZATION OF DEFERRED CREDITS CONTRA 4250
TC 310A ACCEPTANCE OF REIMBURSABLE ORDERS CONTRA 4220	TC 190C DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED CONTRA 4250
	TC 191G DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 4240
	TC 192G DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 4250
	TC 192M DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 4250
	TC 223C COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE CONTRA 4250
	TC 224B COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE CONTRA 4250
	TC 227B COLLECTION OF INSURANCE PREMIUMS CONTRA 4250
	TC 254B RECORD SALE OF ACQUIRED COLLATERAL CONTRA 4250
	TC 311A OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE FURNISHED CONTRA 4240
	TC 9FFA CLOSING * 4320 TO 4450 AND 4612 *

| CONTRA 4450 4612

ACCOUNT NUMBER : 4240 P

ACCOUNT TITLE : UNFILLED CUSTOMER ORDERS - OBLIGATED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF OBLIGATED ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE FURNISHED ON A REIMBURSABLE BASIS. AT SUCH TIME AS THE GOODS OR SERVICES ARE FURNISHED THE AMOUNT OBLIGATED BECOMES REIMBURSEMENTS EARNED.

DEBIT	CREDIT
TC 050F OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	TC 053B OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION
CONTRA 4230	*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. CONTRA 4250
TC 053E OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION	TC 055B CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.	
CONTRA 4230	CONTRA 4210
TC 091G RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	TC 080C ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4230	CONTRA 4250
TC 092G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS	TC 081C RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4230	CONTRA 4250
TC 094G FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL	TC 082C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED

AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4230		PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES CONTRA 4250
TC 095G RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4230		TC 084C ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES CONTRA 4250
TC 191G DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 4230		TC 086C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT CONTRA 4250
TC 311A OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR GOODS AND SERVICES TO BE FURNISHED CONTRA 4230		TC 087C ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4250
		TC 088C ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT CONTRA 4250
		TC 090C RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 4250
		TC 091C RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4250
		TC 091E RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4230
		TC 092C FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS CONTRA 4250
		TC 092E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH

	GRANTS MANAGEMENT FUNDS
	CONTRA 4230

	TC 094C FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 4250

	TC 094E FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 4230

	TC 095C RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
	CONTRA 4250

	TC 095E RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
	CONTRA 4230

	TC 098C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
	UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
	THROUGH OTHER FEDERAL AGENCIES
	CONTRA 4250

	TC 181C DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
	* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
	THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
	CONTRA 4250

	TC 191C DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
	CONTRA 4250

	TC 191E DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
	CONTRA 4230

	TC 312A REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH DELIVERY OF GOODS AND
	SERVICES
	CONTRA 4250

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ACCOUNT NUMBER : 4250 P

ACCOUNT TITLE : REIMBURSEMENTS AND OTHER INCOME EARNED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF REIMBURSEMENTS AND OTHER INCOME EARNED TO DATE,
THROUGH THE DELIVERY OF GOODS AND PERFORMANCE OF SERVICES, WHETHER
OR NOT BILLS HAVE BEEN RENDERED OR COLLECTIONS MADE.

DEBIT		CREDIT	
TC 050C OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 192D DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 4230		CONTRA 4230	
TC 053B OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.		TC 192J DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 4240		CONTRA 4230	
TC 080C ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)		TC 19EB PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED COLLATERAL	
CONTRA 4240		CONTRA 4230	
TC 081C RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 236D COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 4240		CONTRA 4230	
TC 082C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED			

	PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER	
	FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT	
	ACTIVITIES	
CONTRA 4240		

TC 084C	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS	
	FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS	
	MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS	
	ACTIVITIES	
CONTRA 4240		

TC 086C	ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO	
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT	
CONTRA 4240		

TC 087C	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 4240		

TC 088C	ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR	
	SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF	
	CREDIT	
CONTRA 4240		

TC 089C	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
	WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED	
CONTRA 4230		

TC 090C	RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -	
	WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 4240		

TC 091C	RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 4240		

TC 092C	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH	
	GRANTS MANAGEMENT FUNDS	
CONTRA 4240		

TC 094C	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL	
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AGENCIES FINANCED THROUGH LETTERS OF CREDIT		
CONTRA	4240	
TC 095C RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		
CONTRA	4240	
TC 098C ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES		
CONTRA	4240	
TC 130C TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS		
CONTRA	4230	
TC 132B TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS		
CONTRA	4230	
TC 134B TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTION		
CONTRA	4230	
TC 142B AMORTIZATION OF DEFERRED CREDITS		
CONTRA	4230	
TC 181C DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA	4240	
TC 190C DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED		
CONTRA	4230	
TC 191C DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA	4240	
TC 192G DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		

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CONTRA 4230	
TC 192M DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 4230	
TC 221B COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN	
CONTRA 4450	
TC 223C COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE	
CONTRA 4230	
TC 224B COLLECTION OF INTEREST ON LOANS (REPAYMENT OR OUTRIGHT SALE) AND AUDIT DISALLOWANCE	
CONTRA 4230	
TC 227B COLLECTION OF INSURANCE PREMIUMS	
CONTRA 4230	
TC 22AB COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS	
CONTRA 4450	
TC 246B COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	
CONTRA 4220	
TC 254B RECORD SALE OF ACQUIRED COLLATERAL	
CONTRA 4230	
TC 264B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN	
CONTRA 4450	
TC 26BB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS	
CONTRA 4450	
TC 312A REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH DELIVERY OF GOODS AND SERVICES	
CONTRA 4240	

ACCOUNT NUMBER : 4255 P

ACCOUNT TITLE : REVOLVING FUND EARNED REVENUE

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EARNED REVENUE IN EXCESS OF FUND EXPENDITURES.

DEBIT		CREDIT	
TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 *		TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF	
		FUNDING	
		CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *	
	CONTRA 4255	CONTRA 4902	
		TC 9GCA CLOSING * 4250 TO 4119, 4150 AND 4255 *	
		CONTRA 4119 4150 4255	

ACCOUNT NUMBER : 4260 S

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM NON- FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : SUMMARY OF ACTUAL COLLECTIONS FROM NON- FEDERAL SOURCES

BASIC ACCOUNT

SUBDIVIDED BY :
4261 ACTUAL COLLECTION OF FEES
4262 ACTUAL COLLECTION OF LOAN PRINCIPAL
4263 ACTUAL COLLECTION OF LOAN INTEREST
4264 ACTUAL COLLECTION OF RENT
4265 PROCEEDS FROM COLLATERAL
4266 OTHER ACTUAL COLLECTIONS - NON- FEDERAL

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 4261 P

ACCOUNT TITLE : ACTUAL COLLECTION OF FEES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FEES COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4262 P

ACCOUNT TITLE : ACTUAL COLLECTION OF LOAN PRINCIPAL

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF LOAN PRINCIPAL COLLECTED DURING THE FISCAL YEAR FROM
NON- FEDERAL SOURCES.

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4263 P

ACCOUNT TITLE : ACTUAL COLLECTION OF LOAN INTEREST

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF LOAN INTEREST COLLECTED DURING THE FISCAL YEAR FROM
NON- FEDERAL SOURCES FOR LOAN PROGRAMS.

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4264 P

ACCOUNT TITLE : ACTUAL COLLECTION OF RENT

NORMAL BALANCE : DR

DEFINITION : THE TOTAL AMOUNT OF RENT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES.

DEBIT	CREDIT
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ACCOUNT NUMBER : 4265 P

ACCOUNT TITLE : PROCEEDS FROM COLLATERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM THE SALE OF COLLATERAL.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT		CREDIT	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4266 P

ACCOUNT TITLE : OTHER ACTUAL COLLECTIONS - NON-FEDERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM NON-FEDERAL SOURCES FOR WHICH A
SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4270 S

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM FEDERAL SOURCES

NORMAL BALANCE : DR

DEFINITION : SUMMARY OF ACTUAL COLLECTIONS FROM FEDERAL SOURCES

BASIC ACCOUNT

- SUBDIVIDED BY :
- 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED - DEFINITE - CURRENT
 - 4272 ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - PERMANENT
 - 4273 INTEREST COLLECTED FROM TREASURY
 - 4274 ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - CURRENT
 - 4275 ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT
 - 4276 ACTUAL COLLECTIONS FROM FINANCING FUND
 - 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4271 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - DEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT DEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE
FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4272 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - PERMANENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PERMANENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY
THE FINANCING FUND FROM THE PROGRAM FUND FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4273 P

ACCOUNT TITLE : INTEREST COLLECTED FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST COLLECTED DURING THE FISCAL YEAR BY THE FINANCING FUND
FROM TREASURY FOR LOAN PROGRAMS.

SUBSIDIARY

CLASSIFICATION : P PERMANENT AUTHORITY

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4274 P

ACCOUNT TITLE : ACTUAL PROGRAM FUND SUBSIDY COLLECTED - INDEFINITE - CURRENT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CURRENT INDEFINITE SUBSIDY COLLECTED DURING THE FISCAL YEAR BY THE
FINANCING FUND FROM THE PROGRAM FUND FOR DIRECT LOAN AND LOAN GUARANTEE
PROGRAMS.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4275 P

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM LIQUIDATING ACCOUNT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT THE FINANCING FUND COLLECTS DURING THE FISCAL YEAR FROM THE
LIQUIDATING FUND FOR ASSUMING PRE-CREDIT REFORM LOAN PROGRAMS FOR WHICH THE
TERMS HAVE BEEN MODIFIED.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4276 P

ACCOUNT TITLE : ACTUAL COLLECTIONS FROM FINANCING FUND

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT THE LIQUIDATING FUND COLLECTS FROM THE FINANCING FUND DURING THE YEAR
FOR TRANSFERS OF MODIFIED DIRECT LOANS TO THE FINANCING FUND.

SUBSIDIARY
CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4277 P

ACCOUNT TITLE : OTHER ACTUAL COLLECTIONS - FEDERAL

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT COLLECTED DURING THE FISCAL YEAR FROM FEDERAL SOURCES FOR WHICH A
SPECIFIC SGL ACCOUNT HAS NOT BEEN ESTABLISHED.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY

DEBIT	CREDIT
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ACCOUNT NUMBER : 4310 P

ACCOUNT TITLE : ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

NORMAL BALANCE : DR

DEFINITION : ESTIMATED CANCELLATIONS OR DOWNWARD ADJUSTMENTS OF PRIOR YEAR OBLIGATIONS
ANTICIPATED FOR RECOVERY IN THE CURRENT FISCAL YEAR.

SUBSIDIARY

CLASSIFICATION : D DIRECT PROGRAM
R REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 00EA ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS	TC 050M OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * CONTRA 4450
	TC 050P OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * CONTRA 4871
	TC 059C CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. CONTRA 4871
	TC 084I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS

	FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS
	MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS
	ACTIVITIES
	CONTRA 4872

	TC 087I ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 4872

	TC 091N RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
	CONTRA 4871

	TC 096F ACCRUED LEAVE EARNED/LIABILITY TO PAY
	CONTRA 4971

	TC 097F TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)
	CONTRA 4971

	TC 190I DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
	CONTRA 4972

	TC 191M DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
	CONTRA 4871

	TC 198E DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)
	CONTRA 4972

	TC 199E DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)
	CONTRA 4972

	TC 236H COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
	CONTRA 4972

	TC 236J COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED
	CONTRA 4872

	TC 237D COLLECTION - REFUNDS - UNBILLED
	CONTRA 4972

	TC 9FGA CLOSING * 4310 TO 4450 AND 4612 *
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CONTRA 4450 4612

ACCOUNT NUMBER : 4320 P

ACCOUNT TITLE : ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS

NORMAL BALANCE : CR

DEFINITION : THE ACTUAL AMOUNT OF ANY CANCELLATIONS OR ADJUSTMENTS DOWNWARD SINCE
OCTOBER 1 OF THE CURRENT FISCAL YEAR FOR OBLIGATIONS REPORTED IN
PRIOR YEARS. THIS ACCOUNT APPLIES TO THE UNEXPIRED PORTION OF
MULTI-YEAR AND NO-YEAR APPROPRIATIONS ONLY.

SUBSIDIARY

CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT		CREDIT	
TC 9FHA CLOSING * 4320 TO 4450 AND 4612 *			
CONTRA 4450 4612			

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ACCOUNT NUMBER : 4350 P

ACCOUNT TITLE : CANCELLED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPROPRIATION AUTHORITY WHICH IS CANCELLED FIVE YEARS
AFTER THE END OF A CURRENT YEAR OR A MULTI-YEAR APPROPRIATION WITH A
SET LIFE. (USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

SUBSIDIARY
CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT	CREDIT
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ACCOUNT NUMBER : 4390 S

ACCOUNT TITLE : BALANCE AVAILABLE FOR RESTORATION, WRITEOFF AND WITHDRAWAL

NORMAL BALANCE : DC

DEFINITION : THE NET DIFFERENCE BETWEEN AMONTS PREVIOUSLY WRITTEN OFF WHICH HAVE BEEN RESTORED TO THE ACCOUNT DURING THE CURRENT FISCAL YEAR AND AMOUNTS ACTUALLY WRITTEN OFF TO DATE AS TRANSACTIONS OF THE CURRENT FISCAL YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4391 RESTORATIONS, WRITEOFFS AND WITHDRAWALS
4392 RESCISSIONS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4391 P

ACCOUNT TITLE : RESTORATIONS, WRITEOFFS AND WITHDRAWALS

NORMAL BALANCE : DC

DEFINITION : AMOUNT AVAILABLE FOR OBLIGATION DURING THE YEAR THAT CEASED TO BE AVAILABLE DURING OR AT THE END OF THE FISCAL YEAR, OTHER THAN AMOUNTS RESCINDED BY LAW INCLUDES UNOBLIGATED BALANCES EXPIRING FOR OBLIGATION, AMOUNTS WRITTEN OFF OR WITHDRAWN BY ADMINISTRATIVE ACTION, UNOBLIGATED BALANCES RETURNED TO UNAPPROPRIATED RECEIPTS, AMOUNTS WITHDRAWN/LAPSED FROM LIQUIDATING APPROPRIATIONS.

SUBSIDIARY CLASSIFICATION : C CURRENT AUTHORITY
P PERMANENT AUTHORITY

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4392 P

ACCOUNT TITLE : RESCISSIONS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BUDGETARY RESOURCES RESCINDED BY ENACTED LEGISLATION.

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4395 P

ACCOUNT TITLE : AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW

NORMAL BALANCE : CR

DEFINITION : AUTHORITY WHICH HAS BEEN TEMPORARILY WITHHELD BY REASON OF SPECIFIC STATUTORY
RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS ARE MET.

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4410 P

ACCOUNT TITLE : BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO PUBLIC LAW

NORMAL BALANCE : CR

DEFINITION : APPROPRIATIONS/REAPPROPRIATIONS WHICH HAVE BEEN WITHHELD BY REASON OF SPECIFIC
STATUTORY RESTRICTIONS AND MAY NOT BE USED UNTIL THE SPECIFIC LEGAL REQUIREMENTS
ARE MET.

DEBIT		CREDIT	
TC 9FLA CLOSING * 4410 TO 4450 AND 4612 *		TC 00HA BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS	
CONTRA 4450 4612		CONTRA 4450	

ACCOUNT NUMBER : 4420 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - PENDING RECISSION

NORMAL BALANCE : CR

DEFINITION : THE TOTAL AMOUNT OF BUDGETARY RESOURCES WITHHELD PENDING RECISSION
ACTION BY THE CONGRESS.

DEBIT		CREDIT	
TC 00KA BUDGETARY RESOURCES RESCINDED BY CONGRESS		TC 00JA BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY CONGRESS	
CONTRA 4113		CONTRA 4450	
TC 9FJA CLOSING * 4420 TO 4450 AND 4612 *			
CONTRA 4450 4612			

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ACCOUNT NUMBER : 4430 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - OMB DEFERRAL

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF BUDGETARY AUTHORITY SPECIFICALLY WITHHELD FROM
APPORTIONMENT BY THE OFFICE OF MANAGEMENT AND BUDGET.

DEBIT		CREDIT	
TC 9FKA CLOSING * 4430 TO 4450 AND 4612 *		TC 009A BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB	
CONTRA 4450 4612		CONTRA 4450	

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ACCOUNT NUMBER : 4450 P

ACCOUNT TITLE : UNAPPORTIONED AUTHORITY - AVAILABLE

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS NOT YET APPORTIONED BY THE OMB ON A QUARTERLY OR
OTHER APPROVED BASIS. THE ACCOUNT IS REDUCED AS APPORTIONMENTS AND
APPORTIONMENT RESERVES ARE ESTABLISHED.

SUBSIDIARY

CLASSIFICATION : D DIRECT PROGRAM
R REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 007A APPORTIONMENT - CATEGORY A & B	TC 002A APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE (INCLUDES INDEFINITE AND RELATED TRANSFERS)
CONTRA 4512	CONTRA 4120
TC 008A RECORD ESTIMATED DEBT REPAYMENTS (PRINCIPAL) DUE THIS FISCAL YEAR	TC 005B TRANSFER OF CURRENT YEAR AUTHORIZATIONS (LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT AGENCY APPROPRIATION SYMBOL)
CONTRA 4180	CONTRA 4170
TC 009A BUDGETARY AUTHORITY WITHHELD FROM APPORTIONMENT BY OMB	TC 006A ESTIMATED ANTICIPATED REIMBURSEMENTS
CONTRA 4430	CONTRA 4210
TC 00HA BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY RESTRICTIONS	TC 00AA APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR DEFICIENCY
CONTRA 4410	CONTRA 4112
TC 00JA BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY CONGRESS	TC 00BA APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER THAN REVOLVING FUNDS)
CONTRA 4420	CONTRA 4119
TC 00SA RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED BUDGETARY RESOURCES WHICHEVER IS LOWER IS AUTOMATICALLY APPORTIONED.	TC 00CA CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT TO APPORTIONMENT
CONTRA 4512	CONTRA 4119
TC 00TA RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES REALIZED OVER	TC 00DA DEFINITE BORROWING AUTHORITY

AMOUNTS ESTIMATED AND APPORTIONED IN EXCESS OF 200,000 OR 1% OF TOTAL BUDGETARY RESOURCES, WHICHEVER IS LOWER.		
CONTRA 4630		CONTRA 4141
TC 00UA APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED.		TC 00EA ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS
CONTRA 4590		CONTRA 4310
TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED)		TC 00VA RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)
CLOSING * 4120 TO 4450 AND 4612 *		
CONTRA 4120		CONTRA 4150
TC 9FBA CLOSING * 4160 TO 4450 AND 4612 *		TC 00WA APPROPRIATION ENACTED TO LIQUIDATE DEBT
		CONTRA 4111
TC 9FCA CLOSING * 4180 TO 4450 AND 4612 *		TC 016A TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN CURRENT YEAR AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN) REAPPROPRIATIONS
CONTRA 4180		CONTRA 4190
TC 9FDA CLOSING * 4210 TO 4450 AND 4612 *		TC 020A INDEFINITE BORROWING AUTHORITY
CONTRA 4210		CONTRA 4142
TC 9FFA CLOSING * 4320 TO 4450 AND 4612 *		TC 221B COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN
CONTRA 4230		CONTRA 4250
TC 9FGA CLOSING * 4310 TO 4450 AND 4612 *		TC 22AB COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS
CONTRA 4310		CONTRA 4250
TC 9FTA CLOSING * 4581 TO 4450 *		TC 264B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN
CONTRA 4581		CONTRA 4250
TC 9FUA CLOSING * 4582 TO 4450 *		TC 26BB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS
CONTRA 4582		CONTRA 4250
		TC 9FEA CLOSING * 4420 TO 4450 AND 4612 *

| CONTRA 4220

| TC 9FHA CLOSING * 4320 TO 4450 AND 4612 *
| CONTRA 4320

| TC 9FJA CLOSING * 4420 TO 4450 AND 4612 *
| CONTRA 4420

| TC 9FKA CLOSING * 4430 TO 4450 AND 4612 *
| CONTRA 4430

| TC 9FLA CLOSING * 4410 TO 4450 AND 4612 *
| CONTRA 4410

| TC 9FOA CLOSING * 4590 to 4450 *
| CONTRA 4590

| TC 9FPA CLOSING * 4511 TO 4450 *
| CONTRA 4511

| TC 9FQA CLOSING * 4512 TO 4450 *
| CONTRA 4512

| TC 9FRA CLOSING * 4571 TO 4450 *
| CONTRA 4571

| TC 9FSA CLOSING * 4572 TO 4450 *
| CONTRA 4572

| TC 9FVA CLOSING * 4611 TO 4450 *
| CONTRA 4611

| TC 9FWA CLOSING * 4612 TO 4450 *
| CONTRA 4612

| TC 9FYA CLOSING * 4630 TO 4450 *
| CONTRA 4630

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ACCOUNT NUMBER : 4510 S

ACCOUNT TITLE : APPORTIONMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS
THAT ARE AVAILABLE FOR ALLOTMENT. USED TO ACCOUNT FOR CATEGORIES
AND AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS.

BASIC ACCOUNT

SUBDIVIDED BY : 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER
4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4511 P

ACCOUNT TITLE : APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER

NORMAL BALANCE : CR

DEFINITION : AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT ARE AVAILABLE FOR ALLOTMENT IN THE CURRENT QUARTER.

SUBSIDIARY

- CLASSIFICATION :
- A CATEGORY A APPORTIONMENT
 - AD CATEGORY A APPORT. - DIRECT PROGRAM
 - AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 - B CATEGORY B APPORTIONMENT
 - BD CATEGORY B APPORT. - DIRECT PROGRAM
 - BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 030A TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT		TC 013A AVAILABILITY OF APPORTIONMENT AT BEGINNING OF QUARTER	
CONTRA 4611		CONTRA 4512	
TC 270A TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT - (ISSUING AGENCY)		TC 271A TRANSFERS-IN - CATEGORY A & B APPORTIONMENT - (RECEIVING AGENCY)	
CONTRA 4540		CONTRA 4550	
TC 9FPA CLOSING * 4511 TO 4450 *			
CONTRA 4450			

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ACCOUNT NUMBER : 4512 P

ACCOUNT TITLE : APPORTIONMENT AVAILABLE FOR DISTRIBUTION - SUBSEQUENT QUARTERS

NORMAL BALANCE : CR

DEFINITION : AMOUNTS APPORTIONED BY OMB AS CATEGORY A AND B APPORTIONMENTS THAT
ARE AVAILABLE FOR ALLOTMENT IN SUBSEQUENT QUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 011B TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS CONTRA 4520	TC 007A APPORTIONMENT - CATEGORY A & B CONTRA 4450
TC 013A AVAILABILITY OF APPORTIONMENT AT BEGINNING OF QUARTER CONTRA 4511	TC 00MB ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) CURRENT FY APPROPRIATION
TC 024A TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY CONTRA 4630	TC 00NB ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO) PRIOR FY APPROPRIATION CONTRA 4180
TC 9FQA CLOSING * 4512 TO 4450 * CONTRA 4450	TC 00SA RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED BUDGETARY RESOURCES WHICHEVER IS LOWER IS AUTOMATICALLY APPORTIONED. CONTRA 4450
	TC 010B TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS CONTRA 4530
	TC 012A ESTABLISHMENT OF ANTICIPATED FUNDING UNDER CONSOLIDATED WORKING

		FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS)
		CONTRA 4530

ACCOUNT NUMBER : 4520 P

ACCOUNT TITLE : ALLOCATIONS TO OTHERS

NORMAL BALANCE : CR

DEFINITION : APPORTIONED FUNDS TRANSFERRED TO OTHER AGENCIES FOR THE
ACCOMPLISHMENT OF WORK OR PROJECTS IN ACCORDANCE WITH BUDGET
AUTHORITY AND NEGOTIATED AGREEMENTS TO CARRY OUT THE PURPOSES OF THE
PARENT APPROPRIATION OR FUND. TRANSFERS ARE MADE BY SF-1151 FOR
WHICH TREASURY HAS ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.

DEBIT		CREDIT	
TC 09AC VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES		TC 011B TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS	
CONTRA 4930		CONTRA 4512	

ACCOUNT NUMBER : 4530 P

ACCOUNT TITLE : ALLOCATIONS FROM OTHERS

NORMAL BALANCE : DR

DEFINITION : FUNDS APPORTIONED TO OTHERS AND RECEIVED BY THE AGENCY IN ACCORDANCE
WITH BUDGET AUTHORITY AND NEGOTIATED AGREEMENTS TO ACCOMPLISH WORK
OR PROJECTS TO CARRY OUT THE PURPOSES OF THE PARENT APPROPRIATION OR
FUND. TRANSFERS ARE MADE BY SF-1151 FOR WHICH TREASURY HAS
ESTABLISHED TRANSFER APPROPRIATION ACCOUNTS.

DEBIT		CREDIT	
TC 010B TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS		TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY	
CONTRA 4512		CONTRA 4612	
TC 012A ESTABLISHMENT OF ANTICIPATED FUNDING UNDER CONSOLIDATED WORKING		TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF	
FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS)		FUNDING	
		CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *	
CONTRA 4512		CONTRA 4902	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4540 P

ACCOUNT TITLE : INTERNAL FUND DISTRIBUTIONS ISSUED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPORTIONED AUTHORITY ALLOCATED FROM THE DEPARTMENT
LEVEL TO INTERMEDIATE LEVELS. FOR HHS THIS ACCOUNT IS USED TO
RECORD TRANSFER OF AUTHORITY BETWEEN HHS AGENCIES.

SUBSIDIARY

- CLASSIFICATION :
- A CATEGORY A APPORTIONMENT
 - AD CATEGORY A APPORT. - DIRECT PROGRAM
 - AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 - B CATEGORY B APPORTIONMENT
 - BD CATEGORY B APPORT. - DIRECT PROGRAM
 - BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
		TC 270A TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT - (ISSUING AGENCY)	
		CONTRA 4511	

ACCOUNT NUMBER : 4550 P

ACCOUNT TITLE : INTERNAL FUND DISTRIBUTIONS RECEIVED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ALLOCATIONS RECEIVED BY AN INTERMEDIATE LEVEL FROM A HEADQUARTERS LEVEL. FOR HHS THIS ACCOUNT IS USED TO RECORD TRANSFER OF AUTHORITY BETWEEN HHS AGENCIES.

SUBSIDIARY

- CLASSIFICATION :
- A CATEGORY A APPORTIONMENT
 - AD CATEGORY A APPORT. - DIRECT PROGRAM
 - AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 - B CATEGORY B APPORTIONMENT
 - BD CATEGORY B APPORT. - DIRECT PROGRAM
 - BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 271A TRANSFERS-IN - CATEGORY A & B APPORTIONMENT - (RECEIVING AGENCY)			
CONTRA 4511			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4570 S

ACCOUNT TITLE : ALLOTMENTS AND ALLOWANCES ISSUED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF OBLIGATIONAL AUTHORITY ALLOTTED AND ALLOWED BY AN HHS
AGENCY TO A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS IS AN INTRA-
AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 4571 ALLOTMENTS ISSUED (INTRA-AGENCY)
4572 ALLOWANCES ISSUED (INTRA-AGENCY)

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4571 P

ACCOUNT TITLE : ALLOTMENTS ISSUED (INTRA-AGENCY)

NORMAL BALANCE : CR

DEFINITION : ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER ALLOTMENTS
ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 9FRA CLOSING * 4571 TO 4450 *		TC 278A ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES	
		(HEADQUARTERS ENTRY)	
CONTRA 4450		CONTRA 4611	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4572 P

ACCOUNT TITLE : ALLOWANCES ISSUED (INTRA-AGENCY)

NORMAL BALANCE : CR

DEFINITION : ACCOUNT MAINTAINED BY AGENCY HEADQUARTERS TO PROVIDE CONTROL OVER
ALLOWANCES ISSUED TO REGIONAL/FIELD ACCOUNTING POINTS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 9FSA CLOSING * 4572 TO 4450 *		TC 280A ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL FIELD STATIONS	
		(HEADQUARTERS ENTRY)	
CONTRA 4450		CONTRA 4612	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4580 S

ACCOUNT TITLE : ALLOTMENTS AND ALLOWANCES RECEIVED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ALLOTMENTS AND ALLOWANCES RECEIVED FOR THE FISCAL YEAR
BY AN HHS AGENCY FROM A LOWER LEVEL ORGANIZATIONAL COMPONENT. THIS
IS AN INTRA- AGENCY TRANSFER WHICH WILL BE OFFSET UPON CONSOLIDATION.

BASIC ACCOUNT

SUBDIVIDED BY : 4581 ALLOTMENTS RECEIVED (INTRA- AGENCY)
4582 ALLOWANCES RECEIVED (INTRA- AGENCY)

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4581 P

ACCOUNT TITLE : ALLOTMENTS RECEIVED (INTRA- AGENCY)

NORMAL BALANCE : DR

DEFINITION : ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE CONTROL OVER ALLOTMENTS RECEIVED FROM AGENCY HEADQUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT
TC 279A ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS		TC 9FTA CLOSING * 4581 TO 4450 *
(REGIONAL/FIELD ENTRY)		
CONTRA 4611		CONTRA 4450

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4582 P

ACCOUNT TITLE : ALLOWANCES RECEIVED (INTRA- AGENCY)

NORMAL BALANCE : DR

DEFINITION : ACCOUNT MAINTAINED BY REGIONAL/FIELD ACCOUNTING POINTS TO PROVIDE
CONTROL OVER ALLOWANCES RECEIVED FROM AGENCY HEADQUARTERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 281A ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS FROM HEADQUARTERS		TC 9FUA CLOSING * 4582 TO 4450 *	
(FIELD ENTRY)			
CONTRA 4612		CONTRA 4450	

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ACCOUNT NUMBER : 4590 P

ACCOUNT TITLE : APPORTIONMENTS - UNAVAILABLE

NORMAL BALANCE : CR

DEFINITION : AMOUNTS ANTICIPATED AND APPORTIONED THAT WILL BECOME AVAILABLE UPON
COMPLETION OF A SUBSEQUENT EVENT SUCH AS ACCEPTING A REIMBURSABLE
ORDER.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 050R OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 00UA APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED.	
CONTRA 4612		CONTRA 4450	
TC 091P RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)			
CONTRA 4612			
TC 9FOA CLOSING * 4590 to 4450 *			
CONTRA 4450			

March 20, 1997

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ACCOUNT NUMBER : 4610 S

ACCOUNT TITLE : ALLOTMENTS - REALIZED RESOURCES

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT. SUBACCOUNTS OR DATA ELEMENTS MAY BE USED TO
ACCOUNT FOR AVAILABILITY IN CURRENT OR SUBSEQUENT QUARTERS.
ALLOWANCES MAY BE ESTABLISHED AT AN AGENCY LEVEL.

BASIC ACCOUNT

SUBDIVIDED BY : 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION
4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4611 P

ACCOUNT TITLE : ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS. ALLOTMENT ACCOUNTS
FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY INDIVIDUAL SUBSIDIARY
ALLOTMENT RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 031A TO ISSUE ALLOWANCES FROM THE ALLOTMENT CONTRA 4612	TC 030A TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT CONTRA 4511
TC 037A OBLIGATION PLAN CONTRA 4612	TC 032A TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED CONTRA 4620
TC 278A ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY) CONTRA 4571	TC 279A ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM HEADQUARTERS (REGIONAL/FIELD ENTRY) CONTRA 4581
TC 9FVA CLOSING * 4611 TO 4450 * CONTRA 4450	

ACCOUNT NUMBER : 4612 P

ACCOUNT TITLE : ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : THE CURRENT PERIOD AMOUNT OF CATEGORY A AND B FUNDS AVAILABLE FOR
OBLIGATION/COMMITMENT FOR DIRECT AND REIMBURSABLE PROGRAMS.
ALLOWANCE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED
BY INDIVIDUAL SUBSIDIARY ALLOWANCE RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 040A COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN 4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION LISTING.) *	TC 031A TO ISSUE ALLOWANCES FROM THE ALLOTMENT
CONTRA 4700	CONTRA 4611
TC 050B OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	TC 037A OBLIGATION PLAN
CONTRA 4901	CONTRA 4611
TC 050E OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID	TC 050A OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID

<p>TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4801</p>		<p>TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4700</p>
<p>TC 050L OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4981</p>		<p>TC 050N OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4971</p>
<p>TC 0500 OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4881</p>		<p>TC 050Q OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4871</p>
<p>TC 052C ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS</p> <p>CONTRA 4901</p>		<p>TC 050R OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *</p> <p>CONTRA 4590</p>
<p>TC 056A OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED ACCOUNTS (FUNDED FROM CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS)</p> <p>CONTRA 4830</p>		<p>TC 055A CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS</p> <p>CONTRA 4820</p>
<p>TC 057A CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS</p> <p>CONTRA 4920</p>		<p>TC 055C CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS</p> <p>CONTRA 4920</p>
<p>TC 058A CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED</p>		<p>TC 059D CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS,</p>

ACCOUNTS		CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON
		APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT
		PERIOD OR AWARD.
CONTRA 4920		CONTRA 4871
TC 059A CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD.		TC 05AA CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS
CONTRA 4801		CONTRA 4920
TC 059B CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD.		TC 05BA CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS
CONTRA 4881		CONTRA 4920
TC 084H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		TC 084J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES
CONTRA 4882		CONTRA 4872
TC 087H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		TC 087J ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA 4882		CONTRA 4872
TC 089B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED		TC 091D RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4900		CONTRA 4801
TC 091F RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 0910 RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4801		CONTRA 4871
TC 091M RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 091P RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4881		CONTRA 4590
TC 092F FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS		TC 092D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS

CONTRA 4800		CONTRA 4802
TC 094F FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		TC 094D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA 4800		CONTRA 4800
TC 095F RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 095D RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA 4802		CONTRA 4802
TC 095M RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 096G ACCRUED LEAVE EARNED/LIABILITY TO PAY
CONTRA 4902		CONTRA 4971
TC 095N RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)		TC 097G TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)
CONTRA 4882		CONTRA 4971
TC 096C ACCRUED LEAVE EARNED/LIABILITY TO PAY		TC 183E DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED
CONTRA 4901		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
TC 096E ACCRUED LEAVE EARNED/LIABILITY TO PAY		TC 190J DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
CONTRA 4981		CONTRA 4972
TC 097C TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)		TC 191D DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
CONTRA 4901		CONTRA 4801
TC 097E TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)		TC 191N DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
CONTRA 4981		CONTRA 4871
TC 183B DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 192C DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *		
CONTRA 4902		CONTRA 4900
TC 183D DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 192I DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 4902	CONTRA 4900
TC 190B DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED CONTRA 4902	TC 198F DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) CONTRA 4972
TC 190H DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED CONTRA 4982	TC 199F DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) CONTRA 4972
TC 191F DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 4801	TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 4902
TC 1910 DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED CONTRA 4881	TC 236I COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 4972
TC 192F DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 4900	TC 236K COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED CONTRA 4872
TC 192L DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED CONTRA 4900	TC 237B COLLECTION - REFUNDS - UNBILLED CONTRA 4902
TC 198B DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) CONTRA 4902	TC 237E COLLECTION - REFUNDS - UNBILLED CONTRA 4972
TC 198D DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS) CONTRA 4982	TC 281A ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS FROM HEADQUARTERS (FIELD ENTRY) CONTRA 4582
TC 199B DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) CONTRA 4902	TC 9FEA CLOSING * 4420 TO 4450 AND 4612 * CONTRA 4220
TC 199D DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) CONTRA 4982	TC 9FHA CLOSING * 4320 TO 4450 AND 4612 * CONTRA 4320
TC 280A ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL FIELD STATIONS (HEADQUARTERS ENTRY) CONTRA 4572	TC 9FJA CLOSING * 4420 TO 4450 AND 4612 * CONTRA 4420
TC 33AA TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD	TC 9FKA CLOSING * 4430 TO 4450 AND 4612 *

CONTRA 4630		CONTRA 4430
TC 402A ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS DURING THE FY		TC 9FLA CLOSING * 4410 TO 4450 AND 4612 *
CONTRA 4210 4530		CONTRA 4410
TC 9FAA CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE CARRIED FORWARD OR TO BE CARRIED AS EXPIRED/CANCELLED)		
CLOSING * 4120 TO 4450 AND 4612 *		
CONTRA 4120		
TC 9FBA CLOSING * 4160 TO 4450 AND 4612 *		
TC 9FCA CLOSING * 4180 TO 4450 AND 4612 *		
CONTRA 4180		
TC 9FDA CLOSING * 4210 TO 4450 AND 4612 *		
CONTRA 4210		
TC 9FFA CLOSING * 4320 TO 4450 AND 4612 *		
CONTRA 4230		
TC 9FGA CLOSING * 4310 TO 4450 AND 4612 *		
CONTRA 4310		
TC 9FWA CLOSING * 4612 TO 4450 *		
CONTRA 4450		
TC 9HDA CLOSING * 4612 TO 4119, 4150 AND 4170 *		
CONTRA 4119 4150 4170		
TC 9HEA CLOSING * 4612 TO 4210 *		
CONTRA 4210		

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ACCOUNT NUMBER : 4620 P

ACCOUNT TITLE : OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS NOT SUBJECT TO APPORTIONMENT, THAT ARE AVAILABLE
FOR COMMITMENT/OBLIGATION.

SUBSIDIARY

CLASSIFICATION : BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 032A TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED TO BE APPORTIONED		TC 00RA APPROPRIATION AUTHORIZATION NOT REQUIRING APPORTIONMENT	
CONTRA 4611		CONTRA 4119	
TC 08AC ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED		TC 08AA ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED	
CONTRA 4901		CONTRA 4170	
TC 19CB DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS		TC 19CD DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS	
CONTRA 4902		CONTRA 4901	
TC 9FXA CLOSING * 4620 TO 4170 *		TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 4170		CONTRA 4902	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4630 P

ACCOUNT TITLE : FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

NORMAL BALANCE : CR

DEFINITION : APPROPRIATED FUNDS, THAT ARE NOT AVAILABLE FOR
COMMITMENT/OBLIGATION.

DEBIT		CREDIT	
TC 9FYA CLOSING * 4630 TO 4450 *		TC 00TA RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES REALIZED OVER	
		AMOUNTS ESTIMATED AND APPORTIONED IN EXCESS OF 200,000 OR 1% OF	
		TOTAL BUDGETARY RESOURCES, WHICHEVER IS LOWER.	
CONTRA 4450		CONTRA 4450	
TC 9HHA CLOSING * 4630 TO 4119, 4150 AND 4170 *		TC 024A TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY	
CONTRA 4119 4150 4170		CONTRA 4512	
		TC 33AA TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD	
		CONTRA 4612	

ACCOUNT NUMBER : 4650 P

ACCOUNT TITLE : ALLOTMENTS - EXPIRED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF APPROPRIATION AUTHORITY WHICH EXPIRES AT THE END OF
THE CURRENT-YEAR OR A MULTI-YEAR APPROPRIATION WITH A SET LIFE.
(ACCOUNT USED GOVERNMENT-WIDE, BUT NOT PRESENTLY USED BY HHS.)

SUBSIDIARY
CLASSIFICATION : BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
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ACCOUNT NUMBER : 4700 P

ACCOUNT TITLE : COMMITMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ALLOTMENT OR LOWER LEVEL AUTHORITY COMMITTED IN
ANTICIPATION OF OBLIGATION.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 050A OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 040A COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN 4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION LISTING.) *	
CONTRA 4612		CONTRA 4612	
TC 053A OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION			
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.			
CONTRA 4901			
TC 053D OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION			

*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR		
THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT		
DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"		
FIELD.		
CONTRA	4801	

ACCOUNT NUMBER : 4800 T

ACCOUNT TITLE : UNDELIVERED ORDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED, BUT WHICH HAVE NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED. THIS ACCOUNT INCLUDES ANY ORDERS FOR WHICH ADVANCE PAYMENT HAS BEEN MADE BUT FOR WHICH DELIVERY OR PERFORMANCE HAS NOT YET OCCURRED. UNDELIVERED ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 4801 UNDELIVERED ORDERS - UNPAID
 - 4802 UNDELIVERED ORDERS - PAID
 - 4820 UNDELIVERED ORDERS - CANCELLED
 - 4830 UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS
 - 4870 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS
 - 4880 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4801 P

ACCOUNT TITLE : UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE NOT BEEN
ACTUALLY OR CONSTRUCTIVELY RECEIVED AND FOR WHICH AMOUNTS HAVE NOT BEEN PREPAID
OR ADVANCED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 060B ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062)	TC 050E OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
CONTRA 4802	CONTRA 4612
TC 062B ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS)	TC 053D OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION *NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.
CONTRA 4802	CONTRA 4700
TC 080B ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)	TC 059A CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON

		APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT
		PERIOD OR AWARD.
CONTRA 4901		CONTRA 4612
TC 081B RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 091F RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4901		CONTRA 4612
TC 091B RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 191F DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
CONTRA 4901		CONTRA 4612
TC 091D RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 9HBA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS
		CLOSING * 4881 TO 4801 AND 4882 TO 4802 *
CONTRA 4612		CONTRA 4881
TC 098B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES		
CONTRA 4901		
TC 181B DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED		
* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA 4902		
TC 184B DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		
CONTRA 4902		
TC 191B DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 4902		
TC 191D DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 4612		
TC 194B FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST PURCHASED ON INVESTMENTS		

CONTRA 4902	
TC 9HAA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR	
UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS	
CLOSING * 4871 TO 4801 AND 4872 TO 4802 *	
CONTRA 4871	
TC 9HCA CLOSING * 4820 TO 4801 AND 4802 *	
CONTRA 4820	

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ACCOUNT NUMBER : 4802 P

ACCOUNT TITLE : UNDELIVERED ORDERS - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GOODS AND SERVICES ORDERED AND OBLIGATED WHICH HAVE
NOT BEEN ACTUALLY OR CONSTRUCTIVELY RECEIVED BUT HAVE BEEN PREPAID
OR ADVANCED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 082B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES		TC 060B ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062)	
CONTRA 4902		CONTRA 4801	
TC 084B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		TC 062B ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS)	
CONTRA 4902		CONTRA 4801	
TC 086B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT		TC 095F RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 4902		CONTRA 4612	
TC 087B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		TC 9HBB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS	
		CLOSING * 4881 TO 4801 AND 4882 TO 4802 *	

CONTRA 4902		CONTRA 4882
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TC 088B ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT	
CONTRA 4902	

TC 090B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 4902	

TC 092B FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS	
CONTRA 4902	

TC 092D FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS	
CONTRA 4612	

TC 095B RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 4902	

TC 095D RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 4612	

TC 120B AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS	
CONTRA 4902	

TC 9HAB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS	
CLOSING * 4871 TO 4801 AND 4872 TO 4802 *	
CONTRA 4872	

TC 9HCB CLOSING * 4820 TO 4801 AND 4802 *	
CONTRA 4820	

ACCOUNT NUMBER : 4820 P

ACCOUNT TITLE : UNDELIVERED ORDERS - CANCELLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNDELIVERED ORDERS THAT WERE CANCELLED AT THE END OF
THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS
ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 055A CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS		TC 9HCA CLOSING * 4820 TO 4801 AND 4802 *	
CONTRA 4612		CONTRA 4801	
		TC 9HCB CLOSING * 4820 TO 4801 AND 4802 *	
		CONTRA 4802	

ACCOUNT NUMBER : 4830 P

ACCOUNT TITLE : UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF OBLIGATIONS, PREVIOUSLY CANCELLED, THAT WERE PAID FROM
THE ONE PERCENT LIMITATION OF AN UNEXPIRED APPROPRIATION. (THIS IS
A UNIQUE HHS ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT
TC 9HFA CLOSING * 4830 TO 4119, 4150 AND 4170 *		TC 056A OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED ACCOUNTS (FUNDED FROM
		CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS)
CONTRA 4119 4150 4170		CONTRA 4612
TC 9HGA CLOSING * 4830 TO 4210 *		
CONTRA 4210		

ACCOUNT NUMBER : 4870 S

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID AND UNPAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4800, THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR UNPAID AND PAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.

BASIC ACCOUNT

SUBDIVIDED BY : 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID
4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4871 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF UNPAID PRIOR YEAR OBLIGATIONS IN EXCESS OF THE RELATED EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE IS AS A CONTRA ACCOUNT TO ACCOUNT 4801, THE ACCOUNT ACCUMULATES AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR UNPAID OBLIGATIONS AT AMOUNTS LESS THAN THEY WERE PLACED ON THE BOOKS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 050P OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	TC 9HAA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4871 TO 4801 AND 4872 TO 4802 *
CONTRA 4310	CONTRA 4801
TC 050Q OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 4612	
TC 059C CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS,	

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CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON	
APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT	
PERIOD OR AWARD.	
CONTRA 4310	

TC 059D CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS,	
CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON	
APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT	
PERIOD OR AWARD.	
CONTRA 4612	

TC 091N RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 4310	

TC 0910 RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 4612	

TC 191M DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 4310	

TC 191N DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED	
CONTRA 4612	

ACCOUNT NUMBER : 4872 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID PRIOR-YEAR OBLIGATIONS IN EXCESS OF THE RELATED
EXPENDED AUTHORITY NECESSARY TO LIQUIDATE THE OBLIGATIONS. THIS
ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT BEFORE
CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED. THOUGH ITS NATURE
IS AS A CONTRA ACCOUNT TO ACCOUNT 4802, THE ACCOUNT ACCUMULATES
AUTHORITY FROM LIQUIDATION OF PRIOR-YEAR PAID OBLIGATIONS AT AMOUNTS
LESS THAN THEY WERE PLACED ON THE BOOKS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 084I	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		TC 9HAB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS
CONTRA 4310			CLOSING * 4871 TO 4801 AND 4872 TO 4802 *
			CONTRA 4802
TC 084J	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		
CONTRA 4612			
TC 087I	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		
CONTRA 4310			
TC 087J	ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO		

NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		
CONTRA 4612		
TC 236J COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		
CONTRA 4310		
TC 236K COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		
CONTRA 4612		

ACCOUNT NUMBER : 4880 S

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR
OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID AND UNPAID OBLIGATIONS.
THIS ACCOUNT IS USED AFTER THE YEAR OF THE ORIGINAL OBLIGATION BUT
BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.

BASIC ACCOUNT

SUBDIVIDED BY : 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID
4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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ACCOUNT NUMBER : 4881 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR OBLIGATIONS
NECESSARY TO LIQUIDATE THE UNPAID OBLIGATIONS. THIS ACCOUNT IS USED AFTER THE
YEAR OF ORIGINAL OBLIGATION BUT BEFORE CANCELLATION OF THE BUDGETARY AUTHORITY
INVOLVED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 9HBA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING * 4881 TO 4801 AND 4882 TO 4802 *	TC 0500 OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) * CONTRA 4801
	TC 059B CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. CONTRA 4612
	TC 091M RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS) CONTRA 4612
	TC 1910 DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| CONTRA 4612

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ACCOUNT NUMBER : 4882 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENDED AUTHORITY IN EXCESS OF RELATED PRIOR-YEAR
OBLIGATIONS NECESSARY TO LIQUIDATE THE PAID OBLIGATIONS. THIS
ACCOUNT IS USED AFTER THE YEAR OF ORIGINAL OBLIGATION BUT BEFORE THE
CANCELLATION OF THE BUDGETARY AUTHORITY INVOLVED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 9HBB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS	TC 084H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES
CLOSING * 4881 TO 4801 AND 4882 TO 4802 *	CONTRA 4612
CONTRA 4802	
	TC 087H ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4612
	TC 095N RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4612

ACCOUNT NUMBER : 4900 T

ACCOUNT TITLE : EXPENDED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : PAID AND UNPAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED, AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 4901 EXPENDED AUTHORITY - UNPAID
 - 4902 EXPENDED AUTHORITY - PAID
 - 4920 EXPENDED AUTHORITY - CANCELLED
 - 4930 EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES
 - 4970 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY
 - 4980 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4901 P

ACCOUNT TITLE : EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE UNPAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED; AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I. E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
 AD CATEGORY A APPORT. - DIRECT PROGRAM
 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
 B CATEGORY B APPORTIONMENT
 BD CATEGORY B APPORT. - DIRECT PROGRAM
 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT	CREDIT
TC 061B TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS	TC 050B OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
CONTRA 4902	CONTRA 4612
TC 183E DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	TC 052C ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 4612	CONTRA 4612
TC 19CD DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY	TC 053A OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE

PAYMENT CENTERS		SAME AMOUNT AS THE OBLIGATION
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR
		THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT
		DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"
		FIELD.
CONTRA 4620		CONTRA 4700
TC 9HJA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4971 TO 4901 AND 4972 TO 4902 *		TC 080B ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 4971		CONTRA 4801
		TC 081B RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 4801
		TC 08AC ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY OBLIGATED
		CONTRA 4620
		TC 091B RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 4801
		TC 096C ACCRUED LEAVE EARNED/LIABILITY TO PAY
		CONTRA 4612
		TC 097C TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)
		CONTRA 4612
		TC 098B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES
		CONTRA 4801
		TC 9HKA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY
		CLOSING * 4981 TO 4901 AND 4982 TO 4902 *
		CONTRA 4981

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ACCOUNT NUMBER : 4902 P

ACCOUNT TITLE : EXPENDED AUTHORITY - PAID

NORMAL BALANCE : CR

DEFINITION : THE PAID EXPENDITURES FOR: (A) SERVICES PERFORMED BY EMPLOYEES, CONTRACTORS, VENDORS, CARRIERS, GRANTEEES, LESSORS, OTHER GOVERNMENT FUNDS; (B) GOODS AND TANGIBLE PROPERTY RECEIVED; AND (C) AMOUNTS BECOMING OWED UNDER PROGRAMS FOR WHICH NO CURRENT SERVICE OR PERFORMANCE IS REQUIRED (I.E., ANNUITIES, INSURANCE CLAIMS, OTHER BENEFIT PAYMENTS). BALANCES WILL SHOW THE EXPENDITURES MADE TO GOVERNMENT AND NON-GOVERNMENT SOURCES FOR THE DIRECT AND REIMBURSABLE PROGRAMS. EXPENDITURE ACCOUNTS FOR EACH APPROPRIATION AND FUND WILL BE SUPPORTED BY DETAILED OBJECT CLASS RECORDS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 236C COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 061B TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS	
CONTRA 4612 4620		CONTRA 4901	
TC 237B COLLECTION - REFUNDS - UNBILLED		TC 082B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED	
		PAYMENTS OF CONTRACTORS/GRAANTEES UNDER AWARDS FINANCED THROUGH OTHER	
		FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT	
		ACTIVITIES	
CONTRA 4612		CONTRA 4802	
TC 9GAA CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER ACCOUNTS TO SOURCE OF FUNDING		TC 084B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS	
		FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS	
		MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS	
CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *		ACTIVITIES	
CONTRA 4119 4150 4170 4255 4530		CONTRA 4802	
TC 9HJB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED		TC 086B ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO	

AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4971 TO 4901 AND 4972 TO 4902 * CONTRA 4972	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT CONTRA 4802
	TC 087B ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT CONTRA 4802
	TC 088B ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT CONTRA 4802
	TC 090B RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) CONTRA 4802
	TC 092B FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS CONTRA 4802
	TC 095B RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4802
	TC 095M RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT) CONTRA 4612
	TC 120B AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS CONTRA 4802
	TC 181B DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 * CONTRA 4801
	TC 183B DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

	* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
	AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
	CONTRA 4612

	TC 183D DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED
	* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
	AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
	CONTRA 4612

	TC 184B DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS AND ACCRUED
	INTEREST PURCHASED ON INVESTMENTS
	CONTRA 4801

	TC 190B DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
	CONTRA 4612

	TC 191B DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
	CONTRA 4801

	TC 194B FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND ACCRUED INTEREST
	PURCHASED ON INVESTMENTS
	CONTRA 4801

	TC 198B DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)
	CONTRA 4612

	TC 199B DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)
	CONTRA 4612

	TC 19CB DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY
	PAYMENT CENTERS
	CONTRA 4620

	TC 9HKB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED
	AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY
	CLOSING * 4981 TO 4901 AND 4982 TO 4902 *
	CONTRA 4982

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ACCOUNT NUMBER : 4920 P

ACCOUNT TITLE : EXPENDED AUTHORITY - CANCELLED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ACCRUED EXPENDITURES THAT WERE CANCELLED AT THE END OF
THE FIFTH EXPIRED YEAR OF THE APPROPRIATION. (THIS IS A UNIQUE HHS
ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 055C CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED ORDERS IN EXPIRED ACCOUNTS		TC 057A CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND REIMBURSEMENTS IN EXPIRED ACCOUNTS	
CONTRA 4612		CONTRA 4612	
TC 05AA CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED ACCOUNTS		TC 058A CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS	
CONTRA 4612		CONTRA 4612	
TC 05BA CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS		TC 9GKA CLOSING * 4920 TO 4119, 4150 AND 4170 *	
CONTRA 4612		CONTRA 4119 4150 4170	
		TC 9GLA CLOSING * 4920 TO 4210 *	
		CONTRA 4210	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4930 P

ACCOUNT TITLE : EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO OTHER AGENCIES

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OTHER AGENCIES REPORT HAS BEEN EXPENDED FROM FUNDS
PREVIOUSLY TRANSFERRED IN SUPPORT OF HHS PROGRAMS. (THIS IS A
UNIQUE HHS ACCOUNT)

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 9GBA CLOSING * 4930 TO 4119 AND 4150 *		TC 09AC VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER	
		AGENCIES	
CONTRA 4119 4150		CONTRA 4520	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4970 S

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF PAID AND UNPAID ADJUSTMENTS TO AMEND OVERSTATED
EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID
4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 4971 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADJUSTMENTS THAT AMEND OVERSTATED EXPENDED AUTHORITY - UNPAID
RECORDED IN A PRIOR YEAR AND THAT DO NOT RESULT IN A REFUND TO THE GOVERNMENT.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 050M OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 9HJA CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING * 4971 TO 4901 AND 4972 TO 4902 *	
CONTRA 4310		CONTRA 4901	
TC 050N OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *			
CONTRA 4612			
TC 096F ACCRUED LEAVE EARNED/LIABILITY TO PAY			
CONTRA 4310			
TC 096G ACCRUED LEAVE EARNED/LIABILITY TO PAY			

CONTRA 4612	
TC 097F TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
CONTRA 4310	
TC 097G TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
CONTRA 4612	

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ACCOUNT NUMBER : 4972 P

ACCOUNT TITLE : DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS -
PAID

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH REFUNDS COLLECTED THAT AMEND OVERSTATED EXPENDED
AUTHORITY-PAID RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 190I DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED		TC 9HJB CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS OF PRIOR EXPENDED	
		AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY	
		CLOSING * 4971 TO 4901 AND 4972 TO 4902 *	
CONTRA 4310		CONTRA 4902	
TC 190J DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED			
CONTRA 4612			
TC 198E DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)			
CONTRA 4310			
TC 198F DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)			
CONTRA 4612			
TC 199E DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)			
CONTRA 4310			
TC 199F DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)			
CONTRA 4612			
TC 236H COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED			

CONTRA 4310	
TC 236I COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED	
CONTRA 4612	
TC 237D COLLECTION - REFUNDS - UNBILLED	
CONTRA 4310	
TC 237E COLLECTION - REFUNDS - UNBILLED	
CONTRA 4612	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 4980 S

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENT TO AMEND UNDERSTATED PAID AND UNPAID
EXPENDED AUTHORITY RECORDED IN A PRIOR YEAR.

BASIC ACCOUNT

SUBDIVIDED BY : 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID
4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 4981 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED UNPAID EXPENDED AUTHORITY
RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 9HKA CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY		TC 050L OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CLOSING * 4981 TO 4901 AND 4982 TO 4902 *			
CONTRA 4901		CONTRA 4612	
		TC 096E ACCRUED LEAVE EARNED/LIABILITY TO PAY	
		CONTRA 4612	
		TC 097E TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
		CONTRA 4612	

ACCOUNT NUMBER : 4982 P

ACCOUNT TITLE : UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF THE ADJUSTMENTS TO AMEND UNDERSTATED PAID EXPENDED
AUTHORITY RECORDED IN A PRIOR YEAR.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
AD CATEGORY A APPORT. - DIRECT PROGRAM
AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM
B CATEGORY B APPORTIONMENT
BD CATEGORY B APPORT. - DIRECT PROGRAM
BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 9HKB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY		TC 190H DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
CLOSING * 4981 TO 4901 AND 4982 TO 4902 *			
CONTRA 4902		CONTRA 4612	
		TC 198D DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)	
		CONTRA 4612	
		TC 199D DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)	
		CONTRA 4612	

ACCOUNT NUMBER : 5000 G

ACCOUNT TITLE : REVENUES AND FINANCING SOURCES

NORMAL BALANCE : CR

DEFINITION : THESE ACCOUNTS REFLECT THE AMOUNT OF (1) INCOME EARNED FROM SALES OF GOODS AND SERVICES, INCLUDING INTEREST INCOME, (2) APPROPRIATED CAPITAL USED TO FINANCE EXPENSES, (3) DONATIONS TO THE GOVERNMENT, AND (4) RECEIPTS COLLECTED PURSUANT TO THE GOVERNMENT' S SOVEREIGN POWER TO LEVY TAXES AND FINES. EXCLUDE (1) GAIN FROM SALE OF ASSETS, (2) GAIN FROM LIQUIDATION OF LIABILITIES AT AN AMOUNT LESS THAN FACE VALUE, AND (3) OTHER NON-OPERATING GAINS COVERED IN THE 7000 SERIES OF ACCOUNTS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 5100 REVENUE FROM GOODS SOLD
 - 5200 REVENUE FROM SERVICES PROVIDED
 - 5300 INTEREST AND PENALTIES REVENUE
 - 5400 BENEFIT PROGRAM REVENUE
 - 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE
 - 5600 DONATED REVENUE
 - 5700 APPROPRIATED CAPITAL USED
 - 5790 OTHER FINANCING SOURCES
 - 5799 ADJUSTMENT OF APPROPRIATED CAPITAL USED
 - 5800 TAX REVENUES
 - 5900 OTHER REVENUE
 - 5990 CONTRA REVENUE - COLLECTED FOR OTHERS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 401

ACCOUNT NUMBER : 5100 P

ACCOUNT TITLE : REVENUE FROM GOODS SOLD

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM THE SALE OF ANY GOODS THAT WERE PURCHASED OR FINISHED GOODS
PROCESSED FOR SALE OR USE UNDER A PROGRAM OF TRADING, MANUFACTURING, ETC. FOR
HHS, THIS INCLUDES THE AMOUNTS EARNED UNDER REIMBURSABLE AGREEMENTS,
CONSOLIDATED WORKING FUND BUDGETS, AND TRANSFERS FROM OTHER AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES		TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY	
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 1314		CONTRA 2312	
TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY	
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 2312		CONTRA 2313	
TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY	
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 2313		CONTRA 1314	
TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
		NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 1314		CONTRA 2312	
TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT		TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
OF PAYMENT		NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 1015		CONTRA 2313	
TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO	
		NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 2312		CONTRA 1314	
TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES	

		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
CONTRA 2312		CONTRA 2312
TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
CONTRA 1314		CONTRA 2313
TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO		TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
HEADQUARTERS - TRANSFERRING OFFICE		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
CONTRA 1932		CONTRA 1314
TC 9BAA CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND LOSS ACCOUNTS TO		TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
NET RESULTS OF OPERATIONS		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE PREVIOUSLY OBLIGATED)
CLOSING * 5100 TO 3320 *		
CONTRA 3320		CONTRA 2312
		TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE PREVIOUSLY OBLIGATED)
		CONTRA 2313
		TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
		PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
		WHICH WERE PREVIOUSLY OBLIGATED)
		CONTRA 1314
		TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 2312
		TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 2313
		TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 1314
		TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL

	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA	2312

TC 094I	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA	2313

TC 094J	FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
CONTRA	1314

TC 095H	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA	2312

TC 095I	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA	2313

TC 095J	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA	1314

TC 130A	TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
	REIMBURSABLE ITEMS
CONTRA	2312

TC 130B	TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
	REIMBURSABLE ITEMS
CONTRA	2313

TC 132A	TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS
CONTRA	1311

TC 134A	TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE
	OBLIGATION/EXPENDITURE TRANSACTION

| CONTRA 1314

| TC 135A TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES
| CONTRA 1311

| TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
| CONTRA 2312

| TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
| CONTRA 2313

| TC 181F DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
|
| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
| CONTRA 1314

| TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
| CONTRA 2312

| TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
| CONTRA 2313

| TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
| CONTRA 1314

| TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
| CONTRA 2312

| TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
| CONTRA 2313

| TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
| CONTRA 1314

| TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED

	CONTRA 2312
	TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 2313
	TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 1314
	TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO
	TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A
	GAIN
	CONTRA 1015
	TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO
	HEADQUARTERS - RECEIVING OFFICE
	CONTRA 1942

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

PAGE 406

ACCOUNT NUMBER : 5200 P

ACCOUNT TITLE : REVENUE FROM SERVICES PROVIDED

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM THE SALE OF SERVICES PROVIDED, INCLUDING SALE OF
POWER, TRANSPORTATION, ETC. FOR HHS, THIS INCLUDES THE AMOUNTS
EARNED UNDER REIMBURSABLE AGREEMENTS, CONSOLIDATED WORKING FUND
BUDGETS AND TRANSFERS FROM OTHER AGENCIES.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT		CREDIT	
TC 135B TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES		TC 050G OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 1314		CONTRA 2312	
TC 192N DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 050H OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 2312		CONTRA 2313	
TC 192P DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 050I OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612	

		THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE
		CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *
CONTRA 2313		CONTRA 1314
TC 192R DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 052D ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL
		SERVICES COSTS AND RELATED BENEFITS
CONTRA 1314		CONTRA 2312
TC 196A REFUND FOR RETURN OF GOODS SOLD OR SERVICES RENDERED AFTER RECEIPT OF PAYMENT		TC 052E ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL
		SERVICES COSTS AND RELATED BENEFITS
CONTRA 1015		CONTRA 2313
TC 236E COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 053F OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE
		SAME AMOUNT AS THE OBLIGATION
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR
		THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT
		DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"
		FIELD.
CONTRA 2312		CONTRA 2312
TC 236F COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 053G OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE
		SAME AMOUNT AS THE OBLIGATION
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR
		THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT
		DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"
		FIELD.
CONTRA 2312		CONTRA 2313
TC 236G COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES BILLED		TC 053H OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE
		SAME AMOUNT AS THE OBLIGATION
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR
		THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT
		DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT"
		FIELD.
CONTRA 1314		CONTRA 1314
TC 405A YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO		TC 080D ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS

HEADQUARTERS - TRANSFERRING OFFICE		AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 1932		CONTRA 2312
TC 9BBA CLOSING * 5200 TO 3320 *		TC 080E ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS
		AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 3320		CONTRA 2313
		TC 080F ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS
		AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 1314
		TC 081D RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 2312
		TC 081E RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 2313
		TC 081F RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY
		RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
		CONTRA 1314
		TC 082D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED
		PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER
		FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT
		ACTIVITIES
		CONTRA 2312
		TC 082E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED
		PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER
		FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT
		ACTIVITIES
		CONTRA 2313
		TC 082F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED
		PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER
		FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT
		ACTIVITIES
		CONTRA 1314
		TC 084D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS

	FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS
	MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS
	ACTIVITIES
	CONTRA 2312

	TC 084E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS
	FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS
	MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS
	ACTIVITIES
	CONTRA 2313

	TC 084F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS
	FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS
	MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS
	ACTIVITIES
	CONTRA 1314

	TC 086D ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT
	CONTRA 2312

	TC 086E ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT
	CONTRA 2313

	TC 086F ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT
	CONTRA 1314

	TC 087D ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 2312

	TC 087E ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 2313

	TC 087F ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO
	NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 1314

	TC 088D ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR
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	SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF
	CREDIT
	CONTRA 2312

	TC 088E ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR
	SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF
	CREDIT
	CONTRA 2313

	TC 088F ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR
	SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF
	CREDIT
	CONTRA 1314

	TC 089D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
	CONTRA 2312

	TC 089E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
	CONTRA 2313

	TC 089F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
	CONTRA 1314

	TC 090D RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE PREVIOUSLY OBLIGATED)
	CONTRA 2312

	TC 090E RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE PREVIOUSLY OBLIGATED)
	CONTRA 2313

	TC 090F RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
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	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE PREVIOUSLY OBLIGATED)
	CONTRA 1314

	TC 091H RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
	CONTRA 2312

	TC 091I RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
	CONTRA 2313

	TC 091J RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
	CONTRA 1314

	TC 092H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
	GRANTS MANAGEMENT FUNDS
	CONTRA 2312

	TC 092I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
	GRANTS MANAGEMENT FUNDS
	CONTRA 2313

	TC 092J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
	GRANTS MANAGEMENT FUNDS
	CONTRA 1314

	TC 094H FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 2312

	TC 094I FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 2313

	TC 094J FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 1314

	TC 095H RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
	CONTRA 2312

	TC 095I RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
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	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA	2313

TC 095J	RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
CONTRA	1314

TC 098D	ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
	UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
	THROUGH OTHER FEDERAL AGENCIES
CONTRA	2312

TC 098E	ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
	UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
	THROUGH OTHER FEDERAL AGENCIES
CONTRA	2313

TC 098F	ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
	UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
	THROUGH OTHER FEDERAL AGENCIES
CONTRA	1314

TC 130A	TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
	REIMBURSABLE ITEMS
CONTRA	2312

TC 130B	TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON
	REIMBURSABLE ITEMS
CONTRA	2313

TC 132A	TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS
CONTRA	1311

TC 134A	TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN
	PREVIOUSLY RECORDED WITH THE
	OBLIGATION/EXPENDITURE TRANSACTION
CONTRA	1314

TC 135A	TO DISTRIBUTE UNBILLED CHARGES TO BILLED RECEIVABLES
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| CONTRA 1311

| TC 181D DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED

|

| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *

| CONTRA 2312

| TC 181E DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED

|

| * (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT
| THE BEGINNING OF EACH MONTH) - UNDER TC 080 *

| CONTRA 2313

| TC 183F DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

|

| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

| CONTRA 2312

| TC 183G DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED

|

| * THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
| AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *

| CONTRA 2313

| TC 190D DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 2312

| TC 190E DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 2313

| TC 190F DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED

| CONTRA 1314

| TC 191H DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| CONTRA 2312

| TC 191I DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

| CONTRA 2313

| TC 191J DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED

	CONTRA 1314
	TC 1920 DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 2312
	TC 192Q DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 2313
	TC 192S DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 1314
	TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO
	TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A
	GAIN
	CONTRA 1015
	TC 40CA YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM ACCOUNTING POINTS TO
	HEADQUARTERS - RECEIVING OFFICE
	CONTRA 1942

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5300 S

ACCOUNT TITLE : INTEREST AND PENALTIES REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM DELINQUENCIES, INVESTMENTS AND LOANS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 5301 INTEREST REVENUE EARNED - RETAINED BY AGENCY
 - 5302 INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS
 - 5303 INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS -

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5301 P

ACCOUNT TITLE : INTEREST REVENUE EARNED - RETAINED BY AGENCY

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM INTEREST ON LOANS.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 9BCA CLOSING * 5301 TO 3320 *		TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS	
CONTRA 3320		CONTRA 1341 1344	
		TC 140A ACCRUED INTEREST EARNED ON INVESTMENTS	
		CONTRA 1343	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5302 P

ACCOUNT TITLE : INTEREST REVENUE EARNED - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM FINANCING INTEREST ON SCHEDULED LOANS AND
ACCOUNTS RECEIVABLE WHICH ARE TO BE RETURNED TO THE U. S. TREASURY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT				CREDIT			
TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS				TC 139A ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS			
RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.							
CONTRA	1341	1344	1351 1353	CONTRA	1341	1344	
TC 9DBA CLOSING * 5302 TO 5990 *							
CONTRA	5990						

ACCOUNT NUMBER : 5303 P

ACCOUNT TITLE : INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON DELINQUENT
ACCOUNTS - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM THE INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS
ASSESSED ON DELINQUENT ACCOUNTS RECEIVABLE AND LOANS TO
NON- GOVERNMENT DEBTORS.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 9DCA CLOSING * 5303 TO 5990 *		TC 148A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON	
		DELINQUENT ACCOUNTS RECEIVABLE	
CONTRA 5990		CONTRA 134A 134C 134E	
		TC 149A ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON	
		DELINQUENT LOANS RECEIVABLE	
		CONTRA 134B 134D 134F	
		TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES	
		PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN	
		CONTRA 1015	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5400 P

ACCOUNT TITLE : BENEFIT PROGRAM REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE RECEIVED BY AGENCIES WHICH ADMINISTER RETIREMENT PLANS,
INSURANCE PLANS, AND OTHER ANNUITY PROGRAMS.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT		CREDIT
TC 9BDA CLOSING * 5400 TO 3320 *		
CONTRA 3320		

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5500 P

ACCOUNT TITLE : INSURANCE AND GUARANTEE PREMIUM REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM INSURANCE AND GUARANTEE PREMIUMS. FOR HHS,
REVENUE IS EARNED FROM INSURANCE PREMIUMS ON FEDERALLY GUARANTEED
LOANS TO NON- GOVERMENT ENTITIES.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 9BEA CLOSING * 5500 TO 3320 *		TC 138A ACCRUAL OF INSURANCE PREMIUMS	
CONTRA 3320		CONTRA 1317	

ACCOUNT NUMBER : 5600 S

ACCOUNT TITLE : DONATED REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE TO DONATION TRUST FUNDS FROM AUTHORIZED ACCEPTANCE FROM
NON- FEDERAL SOURCES OF PAYMENTS IN CASH OR KIND TO COVER TRAVEL
AND/OR SUBSISTENCE EXPENSES OF EMPLOYEES AND OTHER AUTHORIZED
DONATIONS.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 5601 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY
 - 5602 DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND
 - 5603 DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER
 - 5604 OTHER DONATED REVENUE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5601 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY AGENCY

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF CASH FOR DEPOSIT
TO AGENCY APPROPRIATIONS TO COVER EMPLOYEE TRAVEL EXPENSES.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 9BFA CLOSING * 5601 TO 3320 *		TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES	
CONTRA 3320		CONTRA 1015 6905	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5602 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - VALUE OF SERVICES-IN-KIND

NORMAL BALANCE : CR

DEFINITION : THE VALUE OF AUTHORIZED ACCEPTANCE FROM NON-GOVERNMENT SOURCES OF
SERVICES-IN-KIND RECEIVED TO DEFRA Y EMPLOYEE TRAVEL EXPENSES.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 9BGA CLOSING * 5602 TO 3320 *		TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES	
CONTRA 3320		CONTRA 1015 6905	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5603 P

ACCOUNT TITLE : DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY TRAVELER

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED ACCEPTANCE OF CASH BY THE EMPLOYEE FOR
RETENTION BY HIM/HER FROM NON-GOVERNMENT SOURCES AS REIMBURSEMENT
FOR TRAVEL EXPENSES.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 9BHA CLOSING * 5603 TO 3320 *		TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES	
CONTRA 3320		CONTRA 1015 6905	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5604 P

ACCOUNT TITLE : OTHER DONATED REVENUE

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AUTHORIZED DONATIONS FROM NON-GOVERNMENT SOURCES OTHER
THAN SPECIFIED FOR TRAVEL EXPENSES.

SUBSIDIARY
CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 9BJA CLOSING * 5604 TO 3320 *		TC 356A DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA	
CONTRA 3320		CONTRA 6905	
		TC 424A TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED THROUGH DEPRECIATION	
		CONTRA 3400	
		TC 426A TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTORY	
		CONTRA 3400	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 5700 P

ACCOUNT TITLE : APPROPRIATED CAPITAL USED

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS A FINANCING SOURCE TO BE MATCHED AGAINST
CURRENT-PERIOD EXPENSES FUNDED BY APPROPRIATIONS. THIS INCLUDES
EXPENSES FUNDED BY PRIOR YEAR APPROPRIATIONS, SUCH AS (1)
DEPRECIATION OF FIXED ASSETS AND CONSUMPTION OF INVENTORY RELATED TO
PRIOR-YEAR PURCHASES OF FIXED ASSETS AND INVENTORY, (2) ACCRUED AND
ACTUAL LOSSES ON INVENTORY WRITEDOWNS, AND (3) BAD DEBT EXPENSE
RELATED TO CAPITALIZED LONG-TERM LOANS RECEIVABLE AND RELATED
INTEREST.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT		CREDIT	
TC 192T DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 050K OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
CONTRA 3100		CONTRA 3100	
TC 263B ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE		TC 052F ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS	
CONTRA 3211		CONTRA 3100	
TC 26JB ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS LESS THAN BOOK VALUE		TC 053I OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION	
		*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.	

CONTRA 3211		CONTRA 3100
TC 295B VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT		TC 080G ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 3211		CONTRA 3100
TC 303B RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - RECEIVING POINT		TC 081H RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)
CONTRA 3211		CONTRA 3100
TC 322B INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL INVENTORY		TC 082G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES
CONTRA 3211		CONTRA 3100
TC 326B TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS		TC 084G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES
CONTRA 3211		CONTRA 3100
TC 9BKA CLOSING * 5700 TO 3320 *		TC 086G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT
CONTRA 3320		CONTRA 3100
		TC 087G ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT
		CONTRA 3100
		TC 088G ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT
		CONTRA 3100
		TC 089G RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED
		CONTRA 3100
		TC 08AD ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY

	OBLIGATED
	CONTRA 3100

	TC 090H RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT -
	WHICH WERE PREVIOUSLY OBLIGATED)
	CONTRA 3100

	TC 091L RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)
	CONTRA 3100

	TC 092K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH
	GRANTS MANAGEMENT FUNDS
	CONTRA 3100

	TC 094K FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL
	AGENCIES FINANCED THROUGH LETTERS OF CREDIT
	CONTRA 3100

	TC 095L RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES
	PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)
	CONTRA 3100

	TC 096D ACCRUED LEAVE EARNED/LIABILITY TO PAY
	CONTRA 3100

	TC 097D TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)
	CONTRA 3100

	TC 098G ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED
	UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED
	THROUGH OTHER FEDERAL AGENCIES
	CONTRA 3100

	TC 119B AMORTIZATION OF DEFERRED CHARGES TO EXPENSE
	CONTRA 3100

	TC 181H DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED
	* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT

	THE BEGINNING OF EACH MONTH) - UNDER TC 080 *
	CONTRA 3100

	TC 183H DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED
	* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED
	AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *
	CONTRA 3100

	TC 190G DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED
	CONTRA 3100

	TC 191L DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED
	CONTRA 3100

	TC 192U DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED
	CONTRA 3100

	TC 198C DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)
	CONTRA 3100

	TC 199C DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)
	CONTRA 3100

	TC 19CE DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY
	PAYMENT CENTERS
	CONTRA 3100

	TC 262B ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED
	PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN
	CONTRA 3211

	TC 26AB ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED
	PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS
	CONTRA 3211

	TC 26HB PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL
	AGENCY (PURCHASED PROPERTY ONLY)
	CONTRA 3230

	TC 28BC TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING
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| POINT
| CONTRA 3100

| TC 302B ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE
| INVENTORIES WERE FUNDED - ISSUING POINT
| CONTRA 3211

| TC 31BB ESTIMATED LOSS OF INVENTORY FOR SALE
| CONTRA 3211

| TC 31CB ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES
| CONTRA 3211

| TC 31DB ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS
| CONTRA 3211

| TC 31EB ESTIMATED LOSS OF INVENTORY - FINISHED GOODS
| CONTRA 3211

| TC 31FB ESTIMATED LOSS OF INVENTORY - OTHER
| CONTRA 3211

| TC 31JB ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE
| PHYSICAL INVENTORY
| CONTRA 3211

| TC 323B REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE
| CONTRA 3211

| TC 341B LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES
| CONTRA 3211

| TC 406B ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN
| RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY
| CONTRA 3211

| TC 409B PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND
| ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT
| CONTRA 3211

| TC 421A TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS FISCAL YEAR TO

		FINANCE UNFUNDED AND FUTURE FUNDED EXPENSES OF OPERATION
		CONTRA 3211
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		TC 422A TO REDUCE INVESTED CAPITAL FOR ISSUES FROM INVENTORIES AND OTHER
		RELATED COSTS
		CONTRA 3211
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ACCOUNT NUMBER : 5790 P

ACCOUNT TITLE : OTHER FINANCING SOURCES

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT IS USED TO RECORD FINANCIAL SOURCES (AS OPPOSED TO REVENUES EARNED FOR PROVISION OF GOODS AND SERVICES) NOT PROVIDED FOR IN OTHER ACCOUNTS, INCLUDING THE FINANCING SOURCE FOR SUCH EXPENSES AS DEPRECIATION OF EQUIPMENT TRANSFERRED-IN WITHOUT REIMBURSEMENT, DEPRECIATION OF DONATED ASSETS, CASH-IN-KIND EXPENSES, AND UNFUNDED PAYROLL BENEFITS.

DEBIT		CREDIT	
		TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED	
		AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
		CONTRA 2221 2222 6101 6905	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5799 P

ACCOUNT TITLE : ADJUSTMENT OF APPROPRIATED CAPITAL USED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF ADJUSTMENT TO FINANCING SOURCES IN THE PROGRAM FUND TO
REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY
THE FINANCING FUND.

DEBIT	CREDIT
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ACCOUNT NUMBER : 5800 P

ACCOUNT TITLE : TAX REVENUES

NORMAL BALANCE : CR

DEFINITION : TAXES AND FEES RECEIVED FROM THE PUBLIC THAT RESULT FROM THE EXERCISE OF THE FEDERAL GOVERNMENT' S SOVEREIGN POWERS TO TAX. THIS INCLUDES INDIVIDUAL AND CORPORATE TAXES (INTERNAL REVENUE SERVICE COLLECTIONS), SOCIAL SECURITY/MEDICARE CONTRIBUTIONS (REPORTED BY SOCIAL SECURITY ADMINISTRATION), EXCISE, ESTATE AND GIFT TAXES, CUSTOMS DUTIES, AND ANY OTHER MISCELLANEOUS TAXES.

SUBSIDIARY CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 5900 S

ACCOUNT TITLE : OTHER REVENUE

NORMAL BALANCE : CR

DEFINITION : REVENUE RECEIVED NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 5901 MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS
 - 5902 INTRA-OFFICE SALES REVENUE - TRANSFERS OUT
 - 5903 REVENUE - ALL OTHER SOURCES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 5901 P

ACCOUNT TITLE : MISCELLANEOUS REVENUE - GENERAL/TRUST FUND RECEIPTS

NORMAL BALANCE : CR

DEFINITION : AUDIT DISALLOWANCE REFUNDS FROM SYSTEMS-TYPE AUDITS AND OTHER COLLECTIONS WHICH
ARE TO BE RETURNED TO THE U. S. TREASURY.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON-GOVERNMENT

DEBIT	CREDIT
TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. CONTRA 1341 1344 1351 1353	TC 00PB COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS CONTRA 1015
TC 9DDA CLOSING * 5901 TO 5990 * CONTRA 5990	TC 126A TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS) CONTRA 1353
	TC 133A SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS CONTRA 1313
	TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN CONTRA 1015
	TC 335B AUDIT DISALLOWANCE BECOMES COLLECTIBLE CONTRA 1315

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 5902 P

ACCOUNT TITLE : INTRA-OFFICE SALES REVENUE - TRANSFERS OUT

NORMAL BALANCE : CR

DEFINITION : INCOME EARNED FROM GOODS AND SERVICES SOLD TO ANOTHER ORGANIZATIONAL
UNIT OR PROGRAM WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-
EXPENSE ENTRY IS RECORDED IN ACCOUNT 6102.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT

DEBIT		CREDIT	
TC 9BMA CLOSING * 5902 TO 3320 *		TC 293A SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE	
		BILLING OR ADVICE OF TRANSFER.) - ISSUING POINT	
CONTRA 3320		CONTRA 1933	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 5903 P

ACCOUNT TITLE : REVENUE - ALL OTHER SOURCES

NORMAL BALANCE : CR

DEFINITION : REVENUE EARNED FROM ALL OTHER SOURCES NOT SPECIFICALLY CLASSIFIED.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT

DEBIT	CREDIT
TC 195A REFUNDS FROM OTHER INCOME	TC 130A TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS
CONTRA 1015	CONTRA 2312
TC 9BNA CLOSING * 5903 TO 3320 *	TC 130B TO RECORD SALES AND INCOME FINANCED BY ADVANCES THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS
CONTRA 3320	CONTRA 2313
	TC 132A TO RECORD BILLED REIMBURSABLE SALES AND INCOME. THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTIONS CONTRA 1311
	TC 134A TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/EXPENDITURE TRANSACTION CONTRA 1314
	TC 142A AMORTIZATION OF DEFERRED CREDITS CONTRA 2320
	TC 143A AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED CONTRA 1612
	TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO

		TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A
		GAIN
		CONTRA 1015
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		TC 358A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL
		AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA
		CONTRA 6905
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		TC 425A TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS CONSUMED THROUGH
		DEPRECIATION
		CONTRA 3220
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		TC 427A TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM INVENTORY
		CONTRA 3220
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ACCOUNT NUMBER : 5990 P

ACCOUNT TITLE : CONTRA REVENUE - COLLECTED FOR OTHERS

NORMAL BALANCE : DR

DEFINITION : THIS ACCOUNT IS USED IN CONJUNCTION WITH REVENUE ACCRUED BY AN AGENCY WHEN AMOUNTS COLLECTED MUST BE DEPOSITED TO TREASURY. IT IS USED TO ESTABLISH A CORRESPONDING LIABILITY TO TREASURY AND IS REPORTED AS A DEDUCTION FROM REVENUE ON THE AGENCY'S OPERATING STATEMENT.

DEBIT		CREDIT	
TC 00PC COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO SPECIAL AND TRUST FUNDS		TC 109E TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.	
CONTRA 2990		CONTRA 2990	
TC 126B TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE DEPOSITED TO MISCELLANEOUS RECEIPTS)		TC 9DBA CLOSING * 5302 TO 5990 *	
CONTRA 2990		CONTRA 5302	
TC 133B SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES - GENERAL/TRUST FUND RECEIPTS		TC 9DCA CLOSING * 5303 TO 5990 *	
CONTRA 2990		CONTRA 5303	
TC 139C ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS		TC 9DDA CLOSING * 5901 TO 5990 *	
CONTRA 2990		CONTRA 5901	
TC 148B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COSTS EARNED ON DELINQUENT ACCOUNTS RECEIVABLE			
CONTRA 2990			
TC 149B ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST EARNED ON DELINQUENT LOANS RECEIVABLE			
CONTRA 2990			
TC 235B COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN			

CONTRA 2990	
TC 23AB COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY	
WHEN THERE IS A LOSS	
CONTRA 2990	
TC 26CB FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE	
PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN	
THERE IS A LOSS	
CONTRA 2990	
TC 335C AUDIT DISALLOWANCE BECOMES COLLECTIBLE	
CONTRA 2990	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6000 G

ACCOUNT TITLE : EXPENSE

NORMAL BALANCE : DR

DEFINITION : THE OUTFLOWS OF ASSETS OR INCURRENCE OF LIABILITIES DURING A PERIOD
RESULTING FROM RENDERING SERVICES, DELIVERING OR PRODUCING GOODS, OR
CARRYING OUT OTHER NORMAL OPERATING ACTIVITIES.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 6100 OPERATING/PROGRAM EXPENSES
 - 6300 INTEREST EXPENSES
 - 6400 BENEFIT PROGRAM EXPENSES
 - 6500 COST OF GOODS OR SERVICES SOLD
 - 6600 APPLIED OVERHEAD
 - 6900 OTHER EXPENSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 6100 S

ACCOUNT TITLE : OPERATING/PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : OPERATIONAL AND PROGRAM COSTS INCURRED THROUGHOUT THE FISCAL YEAR.
OPERATING/PROGRAM EXPENSE IS (1) THE TOTAL OUTLAY IN CASH OR ITS EQUIVALENT
APPLIED IN CARRYING OUT A SPECIFIC PROGRAM OR FUNCTION, (2) THE TOTAL COST OF
GOODS SOLD PLUS ALL SELLING, ADMINISTRATIVE, AND GENERAL EXPENSES APPLICABLE
THERE TO, AND (3) THE TOTAL COST ASSIGNABLE AGAINST OPERATING INCOME OR PROFIT.

BASIC ACCOUNT

SUBDIVIDED BY :

6101	OPERATING/PROGRAM EXPENSES
6102	INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN
6103	EXPENSE - COST CAPITALIZED
6104	EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN
6105	EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN
6106	EXPENSE - BAD DEBT
6107	SUPPLIES AND MATERIALS ISSUED FROM INVENTORY
6108	EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM
6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS
6199	EXCESS SUBSIDY RETURNED

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 6101 P

ACCOUNT TITLE : OPERATING/PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE FUNDED COSTS OF OPERATIONS INCURRED DURING THE FISCAL YEAR.

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
GD GOVERNMENT - DIRECT PROGRAM
GR GOVERNMENT - REIMBURSABLE PROGRAM
N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		TC 102A EXERCISE OF OPTION TO PURCHASE UNDER A LEASE/PURCHASE AGREEMENT	
CONTRA 2110 2140 2190 2211		CONTRA 1751 1756 1830	
TC 052A ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS		TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
CONTRA 2211		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 2212 2213 6101			
TC 053C OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION		TC 192H DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD.			

CONTRA 2140 2190 2211		CONTRA 2110 2190 2990
TC 080A ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS)		TC 19CC DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS
CONTRA 2110		CONTRA 2190
TC 081A RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY ADVANCE PAYMENTS)		TC 237A COLLECTION - REFUNDS - UNBILLED
CONTRA 2110 2990		CONTRA 1012
TC 082A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES		TC 283A TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - ISSUING POINT
CONTRA 1418		CONTRA 1933
TC 084A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIES		TC 301A INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS
CONTRA 1413		CONTRA 6600
TC 086A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS-OF-CREDIT		TC 330A ACCOUNTS RECEIVABLE - REFUNDS
CONTRA 1418		CONTRA 1312
TC 087A ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY) - FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT		TC 335A AUDIT DISALLOWANCE BECOMES COLLECTIBLE
CONTRA 1413		CONTRA 1315
TC 088A ESTIMATED ACCRUALS - PARTIAL - CONSTRUCTIVE RECEIPTS - (FOR GOODS OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS) OTHER THAN BY LETTER OF CREDIT		TC 400A REDISTRIBUTION OF EXPENSES WITHIN CAN
CONTRA 1418		CONTRA 6101
TC 089A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED		TC 9CAA CLOSING * 6101 TO 3320 *
CONTRA 1417		CONTRA 3320
TC 08AB ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT - ACCRUAL NOT PREVIOUSLY		

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OBLIGATED	
CONTRA 2190	
TC 090A RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED)	
CONTRA 1417	
TC 091A RECEIVING REPORTS - FINAL - (NOT FINANCED BY ADVANCE PAYMENTS)	
CONTRA 2110	
TC 092A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS FINANCED THROUGH GRANTS MANAGEMENT FUNDS	
CONTRA 1413	
TC 094A FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT	
CONTRA 1413	
TC 095A RECEIVING REPORTS - FINAL (FOR EQUIPMENT, SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN LETTER OF CREDIT)	
CONTRA 1417	
TC 096B ACCRUED LEAVE EARNED/LIABILITY TO PAY	
CONTRA 2212 2213	
TC 097B TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-)	
CONTRA 2212 2213	
TC 098A ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES	
CONTRA 2110	
TC 119A AMORTIZATION OF DEFERRED CHARGES TO EXPENSE	
CONTRA 1450	
TC 120A AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF GOODS	
CONTRA 1450	
TC 181A DISBURSEMENTS - PARTIAL - NOT PREVIOUSLY ACCRUED	

* (THIS ENTRY USED WHEN MONTHLY INVENTORY OF ACCRUAL IS REVERSED AT THE BEGINNING OF EACH MONTH) - UNDER TC 080 *		
CONTRA 1012		
TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *		
CONTRA 1013 5790 6904		
TC 183C DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED		
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *		
CONTRA 1013 6101		
TC 190A DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR ACCRUED		
CONTRA 1012		
TC 191A DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED		
CONTRA 1012		
TC 192K DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		
CONTRA 2110 2190 2990		
TC 19CA DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT PAYMENTS MADE BY PAYMENT CENTERS		
CONTRA 1012		
TC 28BA TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING POINTS - RECEIVING POINT		
CONTRA 1943		
TC 327A TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE PROGRAMS/COST CENTERS		
CONTRA 6600		
TC 345A COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC ASSISTANCE AWARD ADJUSTMENT		

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CONTRA 1315	
TC 400A REDISTRIBUTION OF EXPENSES WITHIN CAN	
CONTRA 6101	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6102 P

ACCOUNT TITLE : INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN

NORMAL BALANCE : DR

DEFINITION : THE COST OF PURCHASES FROM ANOTHER ORGANIZATIONAL UNIT OR PROGRAM
WITHIN THE SAME APPROPRIATION OR FUND. THE CONTRA-INCOME ENTRY IS
RECORDED IN ACCOUNT 5902.

DEBIT		CREDIT	
TC 294A VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT		TC 9CBA CLOSING * 6102 TO 3320 *	
CONTRA 1943		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6103 P

ACCOUNT TITLE : EXPENSE - COST CAPITALIZED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF COSTS TO BE CAPITALIZED AS FIXED ASSETS ARE INSTALLED
AND/OR CONSTRUCTION COMPLETED. THIS OFFSETTING CREDIT ACCOUNT WILL
ONLY BE USED WHEN COSTS CANNOT BE EASILY ALLOCATED THROUGH THE
NORMAL ACCOUNTING PROCESS.

DEBIT	CREDIT
TC 9CCA CLOSING * 6103 TO 3320 *	TC 295A VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN PROCESS ACCOUNT
	PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT
CONTRA 3320	
	TC 329A DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND CROPS
	PREVIOUSLY CHARGED TO OPERATING EXPENSES
	CONTRA 1591
	TC 338A DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF
	CONTRA 1450
	TC 344A TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE
	CONTRA 1830
	TC 353A MANUFACTURING MATERIAL AND SUPPLIES PRODUCED BY THE AGENCY THROUGH
	THE OPERATING EXPENSE ACCOUNT

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6104 P

ACCOUNT TITLE : EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF CASH DISCOUNTS NOT TAKEN WHEN PAYMENT IS INADVERTENTLY
MADE AFTER THE DISCOUNT PERIOD HAS EXPIRED, OR WHEN THE DISCOUNT,
CONVERTED TO AN EFFECTIVE ANNUAL INTEREST RATE, IS LESS THAN THE
CURRENT VALUE OF FUNDS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT
ND NON-GOVERNMENT - DIRECT PROGRAM
NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 198A DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)		TC 9CDA CLOSING * 6104 TO 3220 *	
CONTRA 1012		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6105 P

ACCOUNT TITLE : EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN

NORMAL BALANCE : DC

DEFINITION : THE DIFFERENCE BETWEEN THE AMOUNT CAPITALIZED (OR EXPENSED) UPON RECEIPT OF PROPERTY AND THE ACTUAL DISBURSEMENT MADE TO THE VENDOR. THIS MAY CONSIST OF A VARIATION IN PRICE AS WELL AS CASH DISCOUNTS TAKEN WHEN THE COST CAPITALIZED (OR EXPENSED) IS RECORDED AT THE GROSS VALUE RATHER THAN THE NET COST TO THE GOVERNMENT.

SUBSIDIARY

- CLASSIFICATION :
- G GOVERNMENT
 - GD GOVERNMENT - DIRECT PROGRAM
 - GR GOVERNMENT - REIMBURSABLE PROGRAM
 - N NON-GOVERNMENT
 - ND NON-GOVERNMENT - DIRECT PROGRAM
 - NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 192E DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED		TC 192B DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY ACCRUED	
CONTRA 2110 2190 2211 2990		CONTRA 2110 2190 2211 2990	
		TC 9CEA CLOSING * 6105 TO 3320 *	
		CONTRA 3320	

ACCOUNT NUMBER : 6106 P

ACCOUNT TITLE : EXPENSE - BAD DEBT

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT EXPENSED TO OPERATIONS WHICH IS ALSO RECORDED AS EXPENDED APPROPRIATIONS. SEE ACCOUNT 6903 FOR UNFUNDED BAD DEBT EXPENSE.

DEBIT		CREDIT	
		TC 9CFA CLOSING * 6106 TO 3320 *	
		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6107 P

ACCOUNT TITLE : SUPPLIES AND MATERIALS ISSUED FROM INVENTORY

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ISSUANCES FROM INVENTORY WHEN ISSUANCES ARE NOT CHARGED
AS A COST OF GOODS.

DEBIT				CREDIT			
TC 30BA ISSUANCE OF SUPPLIES AND MATERIALS FROM INVENTORIES FOR USE IN				TC 9CGA CLOSING * 6107 TO 3320 *			
OPERATIONS							
CONTRA	1511	1571	1591	CONTRA 3320			

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6108 P

ACCOUNT TITLE : EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF EXPENSES AN AGENCY MAY WISH TO RECLASSIFY AS
EXTRAORDINARY FOR PRESENTATION ON THE STATEMENT OF OPERATIONS.

DEBIT		CREDIT	
		TC 417A RECLASSIFICATION OF EXPENSE TO EARMARK AS EXTRAORDINARY ITEM IN	
		FINANCIAL STATEMENT	
		CONTRA 7300	

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ACCOUNT NUMBER : 6190 P

ACCOUNT TITLE : CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS

NORMAL BALANCE : CR

DEFINITION : THIS ACCOUNT IS USED IN CONJUNCTION WITH RECORDING BAD DEBTS EXPENSE
RELATED TO ACCOUNTS RECEIVABLE HELD FOR OTHERS, COLLECTIONS ON WHICH
MUST BE DEPOSITED TO TREASURY. IT IS USED AS AN OFFSET TO REDUCE
THE RELATED LIABILITY AND PAYABLE TO TREASURY AND IS NETTED AGAINST
BAD DEBTS EXPENSE BEFORE REPORTING THAT EXPENSE ON THE AGENCY'S
OPERATING STATEMENT.

DEBIT	CREDIT
TC 9DEA CLOSING * 6903 TO 6190 *	TC 110B TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED)
	* ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315
	FOR NON-GOVERNMENT DEBTORS *
CONTRA 6903	CONTRA 2990
	TC 111D TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)
	* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR
	NON-GOVERNMENT DEBTORS) *
	CONTRA 2990
	TC 112C TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE
	(UNFUNDED)
	* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A,
	134B, 134C, 134D, 134E, AND 134F) *
	CONTRA 2990
	TC 11AB TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND
	ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS
	RECEIVABLE (UNFUNDED)
	* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A- 134F) *

| CONTRA 2990

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6199 P

ACCOUNT TITLE : EXCESS SUBSIDY RETURNED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF ADJUSTMENT TO SUBSIDY EXPENSE IN THE PROGRAM FUND TO
REFLECT THE AMOUNT OF EXCESS SUBSIDY FUNDS RETURNED TO TREASURY BY
THE FINANCING FUND AS A RESULT OF A RE-ESTIMATE.

DEBIT	CREDIT
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ACCOUNT NUMBER : 6300 S

ACCOUNT TITLE : INTEREST EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE EXPENSE INCURRED BY THE AGENCY FROM LATE PAYMENT OF ACCOUNTS AND
LOANS PAYABLE, AND THE CURRENT INTEREST ACCRUING ON AMOUNTS OWED TO
OTHERS.

BASIC ACCOUNT

SUBDIVIDED BY : 6310 INTEREST EXPENSES ON BORROWING FROM TREASURY
6320 INTEREST EXPENSES ON SECURITIES
6330 OTHER INTEREST EXPENSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6310 P

ACCOUNT TITLE : INTEREST EXPENSES ON BORROWING FROM TREASURY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE CURRENT FISCAL
YEAR ON AMOUNTS BORROWED FROM TREASURY.

DEBIT		CREDIT	
		TC 9CHA CLOSING * 6310 TO 3320 *	
		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6320 P

ACCOUNT TITLE : INTEREST EXPENSES ON SECURITIES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY DURING THE
CURRENT FISCAL YEAR ON FEDERAL SECURITIES.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
		TC 9CJA CLOSING * 6320 TO 3320 *	
		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6330 P

ACCOUNT TITLE : OTHER INTEREST EXPENSES

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF INTEREST EXPENSE INCURRED BY THE AGENCY FROM LATE
PAYMENT OF ACCOUNTS AND LOANS, AND CURRENT INTEREST ACCRUING ON
AMOUNTS OWED OTHERS NOT OTHERWISE CLASSIFIED ABOVE.

SUBSIDIARY

CLASSIFICATION : N NON- GOVERNMENT
ND NON- GOVERNMENT - DIRECT PROGRAM
NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 199A DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES)		TC 9CKA CLOSING * 6330 TO 3320 *	
CONTRA 1012		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6400 P

ACCOUNT TITLE : BENEFIT PROGRAM EXPENSES

NORMAL BALANCE : DR

DEFINITION : AMOUNTS PAID TO BENEFIT PROGRAMS BY PROGRAM AGENCIES ON BEHALF OF
THEIR EMPLOYEES.

DEBIT		CREDIT	
		TC 9CMA CLOSING * 6400 TO 3320 *	
		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6500 P

ACCOUNT TITLE : COST OF GOODS OR SERVICES SOLD

NORMAL BALANCE : DR

DEFINITION : THE TOTAL COST OF GOODS OR SERVICES SOLD AT POINT OF SALE INCLUDING
THE INVENTORY VALUE OF COMMODITIES SOLD FROM STOCK AND ALL LABOR,
MATERIAL, AND OTHER EXPENSES APPLIED TO MANUFACTURED ITEMS SOLD.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 292A INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS ACCOUNT AND FOR WITHIN		TC 340A MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES)	
OFFICE TRANSFERS (WITHIN THE ACCOUNTING POINT BETWEEN			
WORK-IN-PROCESS ACCOUNTS AND OTHER ACTIVITIES)			
		CONTRA 1520	
TC 30AA INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN THE FUNDING		TC 408A TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD	
APPROPRIATION AND ISSUED FOR SALE - REIMBURSABLE			
CONTRA 1511 1521 1571 1591		CONTRA 6600	
		TC 9CNA CLOSING * 6500 TO 3320 *	
		CONTRA 3320	

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ACCOUNT NUMBER : 6600 P

ACCOUNT TITLE : APPLIED OVERHEAD

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF OVERHEAD COST DISTRIBUTED TO WORK IN PROCESS OR
CONSTRUCTION IN PROCESS.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 301A INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS		TC 325A OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS ACCOUNT	
CONTRA 6101			
TC 408A TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD		TC 326A TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS	
CONTRA 6500		CONTRA 1591	
		TC 327A TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD TO APPROPRIATE PROGRAMS/COST CENTERS	
		CONTRA 6101	
		TC 9CPA CLOSING * 6600 TO 3320 *	
		CONTRA 3320	

ACCOUNT NUMBER : 6900 S

ACCOUNT TITLE : OTHER EXPENSES

NORMAL BALANCE : DR

DEFINITION : EXPENSES NOT OTHERWISE CLASSIFIED ABOVE.

BASIC ACCOUNT

- SUBDIVIDED BY :
- 6901 EXPENSE FROM TRANSFERS TO OTHER AGENCIES
 - 6902 DEPRECIATION AND AMORTIZATION - UNFUNDED
 - 6903 BAD DEBT EXPENSE - UNFUNDED
 - 6904 ANNUAL AND COMPENSATORY LEAVE - UNFUNDED
 - 6905 OTHER EXPENSES - UNFUNDED
 - 6906 CURRENT-YEAR UNFUNDED FECA EXPENSE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6901 P

ACCOUNT TITLE : EXPENSE FROM TRANSFERS TO OTHER AGENCIES

NORMAL BALANCE : DR

DEFINITION : THE EXPENSES ACCRUED FROM TRANSFERS TO OTHER AGENCIES.

DEBIT		CREDIT	
TC 09AA VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER ACCOUNTS TO OTHER AGENCIES		TC 9CRA CLOSING * 6901 TO 3320 *	
CONTRA 1414		CONTRA 3320	

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ACCOUNT NUMBER : 6902 P

ACCOUNT TITLE : DEPRECIATION AND AMORTIZATION - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE VALUES OF UNFUNDED DEPRECIATION AND AMORTIZATION OF ASSETS (FOR REVOLVING FUNDS DEPRECIATION COSTS ARE TO BE CONSIDERED AS FUNDED IN DETERMINING REIMBURSABLE COSTS TO USING ACTIVITIES).

DEBIT							CREDIT	
TC 321A DEPRECIATION AND AMORTIZATION EXPENSE							TC 9CSA CLOSING * 6902 TO 3320 *	
CONTRA	1739	1749	1759	1819	1829	1839	CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 6903 P

ACCOUNT TITLE : BAD DEBT EXPENSE - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT EXPENSED TO OPERATIONS BUT WHICH WILL BE RECORDED AS
EXPENDED APPROPRIATIONS AT THE TIME A RECEIVABLE IS WRITTEN-OFF AS
UNCOLLECTIBLE. SEE ACCOUNT 6106 FOR FUNDED BAD DEBT EXPENSE.

DEBIT	CREDIT
TC 110A TO RECORD ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE (UNFUNDED)	TC 9CTA CLOSING * 6903 T03320 *
* ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1311, 1312, 1313 AND 1315	
FOR NON-GOVERNMENT DEBTORS *	
CONTRA 1319	CONTRA 3320
TC 111A TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE (UNFUNDED)	TC 9DEA CLOSING * 6903 TO 6190 *
* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353, 1355 AND 1357 FOR	
NON-GOVERNMENT DEBTORS) *	
CONTRA 1359	CONTRA 6190
TC 112A TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST RECEIVABLE	
(UNFUNDED)	
* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A,	
134B, 134C, 134D, 134E, AND 134F) *	
CONTRA 1349	
TC 11AA TO RECORD ALLOWANCE FOR LOSS ON INTEREST, PENALTIES AND	
ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT ACCOUNTS AND LOANS	
RECEIVABLE (UNFUNDED)	
* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 134A- 134F) *	
CONTRA 1349	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6904 P

ACCOUNT TITLE : ANNUAL AND COMPENSATORY LEAVE - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : THE VALUE OF ANNUAL AND COMPENSATORY LEAVE EARNED, BUT UNFUNDED,
LESS THE VALUE USED WHEN FUNDED.

SUBSIDIARY

CLASSIFICATION : N NON- GOVERNMENT
ND NON- GOVERNMENT - DIRECT PROGRAM
NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 052B ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS		TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED	
		* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED	
		AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	
CONTRA 2221		CONTRA 2221 2222 6101 6905	
TC 096A ACCRUED LEAVE EARNED/LIABILITY TO PAY		TC 9CUA CLOSING * 6904 TO 3320 *	
CONTRA 2221 2222		CONTRA 3320	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 6905 P

ACCOUNT TITLE : OTHER EXPENSES - UNFUNDED

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED, OTHER THAN THOSE RECORDED IN ACCOUNTS 6106,
6107, 6902 AND 6904 THAT ARE NOT FUNDED IN THE CURRENT FISCAL YEAR
WHICH INCLUDES THE EQUIVALENT VALUE OF TRAVEL EXPENSES PROVIDED BY
NON-GOVERNMENT ENTITIES BY SERVICES-IN-KIND AND CASH RETAINED BY THE
TRAVELER.

DEBIT		CREDIT	
TC 144A AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED		TC 9CVA CLOSING * 6905 TO 3320 *	
CONTRA 1613		CONTRA 3320	
TC 183A DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY OBLIGATED OR ACCRUED			
* THIS ENTRY USED WHEN ESTIMATED PAYROLL OBLIGATIONS ARE REVERSED			
AND NEW ESTIMATES FOR BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *			
CONTRA 1013 5790 6904			
TC 247A REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL SOURCES			
CONTRA 5601 5602 5603			
TC 356A DONATED ASSETS RECEIVED THAT DO NOT MEET CAPITALIZATION CRITERIA			
CONTRA 5604			
TC 358A ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM OTHER FEDERAL			
AGENCIES THAT DO NOT MEET CAPITALIZATION CRITERIA			
CONTRA 5903			
TC 503A ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE UPON DISAPPROVAL			
OF DEFERRED EXPENDITURES			
CONTRA 2920			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 6906 P

ACCOUNT TITLE : CURRENT-YEAR UNFUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSE INCURRED FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR FEDERAL
EMPLOYEES' COMPENSATION ACT (FECA) FOR THE CURRENT YEAR.

SUBSIDIARY
CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT
U UNFUNDED

DEBIT		CREDIT	
TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL		TC 9EDA CLOSING * 6906 TO 3320 *	
CONTRA 2225		CONTRA 3320	

ACCOUNT NUMBER : 7000 G

ACCOUNT TITLE : GAINS, LOSSES, AND UNUSUAL ITEMS

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT REPRESENTS GAINS, LOSSES, AND UNUSUAL ITEMS NOT
RECORDED IN REVENUE AND EXPENSE ACCOUNTS.

BASIC ACCOUNT

SUBDIVIDED BY : 7100 GAINS
 7200 LOSSES
 7300 EXTRAORDINARY ITEMS
 7400 PRIOR PERIOD ADJUSTMENTS
 7500 DISTRIBUTION OF INCOME - DIVIDEND
 7600 CHANGES IN ACTUARIAL LIABILITY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7100 T

ACCOUNT TITLE : GAINS

NORMAL BALANCE : CR

DEFINITION : GAINS ON ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 7110 GAINS ON DISPOSITION OF ASSETS
7190 OTHER GAINS

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 7110 S

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS

NORMAL BALANCE : CR

DEFINITION : THE GAIN ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.

BASIC ACCOUNT

SUBDIVIDED BY : 7111 GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET
7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7111 P

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET

NORMAL BALANCE : DR

DEFINITION : THE BOOK VALUE OF AN ASSET SOLD AT A PROFIT.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT

DEBIT		CREDIT	
TC 262A ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN		TC 253A TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR MARKET VALUE	
CONTRA 1739 1749 1759 1839			
TC 9BPA CLOSING * 7111 TO 3320 *		TC 26EA RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS LESS THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LOAN	
CONTRA 3320		CONTRA 2910	
		TC 26GA WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL WHEN THE RECORDED VALUE IS LESS THAN THE AMOUNT REALIZED	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7112 P

ACCOUNT TITLE : GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

NORMAL BALANCE : CR

DEFINITION : THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A PROFIT.

SUBSIDIARY

CLASSIFICATION : N NON- GOVERNMENT

DEBIT	CREDIT
TC 9BQA CLOSING * 7112 TO 3320 *	TC 221A COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN
CONTRA 3320	CONTRA 1015
	TC 235A COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY WHEN THERE IS A GAIN
	CONTRA 1015
	TC 263A ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS GREATER THAN BOOK VALUE
	CONTRA 1751 1756 1830
	TC 264A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN
	CONTRA 1311
	TC 265A FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN
	CONTRA 1311

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7190 P

ACCOUNT TITLE : OTHER GAINS

NORMAL BALANCE : CR

DEFINITION : THE GAIN ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.

DEBIT		CREDIT	
TC 9BRA CLOSING * 7190 TO 3320 *		TC 322A INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT TO PHYSICAL	
		INVENTORY	
CONTRA 3320		CONTRA 1751 1756 1830	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7200 T

ACCOUNT TITLE : LOSSES

NORMAL BALANCE : DR

DEFINITION : LOSSES ON ASSETS.

BASIC ACCOUNT

SUBDIVIDED BY : 7210 LOSSES ON DISPOSITION OF ASSETS
7290 OTHER LOSSES

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 7210 S

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS

NORMAL BALANCE : DR

DEFINITION : THE LOSS ON THE DISPOSITION (SUCH AS SALE, EXCHANGE, CASUALTY, DISPOSAL OR RETIREMENT) OF ASSETS AND PERSONAL PROPERTY.

BASIC ACCOUNT

SUBDIVIDED BY : 7211 LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET
7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7211 P

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF ASSET

NORMAL BALANCE : DR

DEFINITION : THE BOOK VALUE OF AN ASSET SOLD AT A LOSS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
TC 11CA TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED COLLATERAL (UNFUNDED)	
TC 252A TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO FAIR MARKET VALUE	
TC 26AA ADJUSTMENT OF ACCUMULATED DEPRECIATION ON EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A LOSS	
CONTRA 1739 1749 1759 1839	
TC 26DA RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN PAYMENT OF LIEN IS GREATER THAN RECORDED VALUE (LIABILITY) OF THE PRIOR LIEN	
CONTRA 2910	
TC 26HA PROPERTY TRANSFERRED- OUT WITHOUT REIMBURSEMENT TO OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY)	
CONTRA 1739 1749 1759 1839	
TC 33BA DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY	
CONTRA 1351	
TC 9CWA CLOSING * 7211 TO 3320 *	

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7212 P

ACCOUNT TITLE : LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE

NORMAL BALANCE : CR

DEFINITION : THE PROCEEDS FROM THE SALE OF AN ASSET SOLD AT A LOSS.

SUBSIDIARY

CLASSIFICATION : N NON-GOVERNMENT

DEBIT	CREDIT
	TC 22AA COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN THERE IS A LOSS
	CONTRA 1015
	TC 23AA COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY
	WHEN THERE IS A LOSS
	CONTRA 1015
	TC 26BA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE
	FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS
	CONTRA 1311
	TC 26CA FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE
	PROCEEDS WILL NOT BE USED TO PURCHASE RE- PLACEMENT PROPERTY" - WHEN
	THERE IS A LOSS
	CONTRA 1311
	TC 26JA ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) WHEN ALLOWANCE IS
	LESS THAN BOOK VALUE
	CONTRA 1751 1756 1830
	TC 9CXA CLOSING * 7212 TO 3320 *
	CONTRA 3320

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7290 P

ACCOUNT TITLE : OTHER LOSSES

NORMAL BALANCE : DR

DEFINITION : THE LOSS ON ASSETS RESULTING FROM EVENTS OTHER THAN DISPOSITION.

DEBIT		CREDIT	
TC 109A TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC.		TC 9CYA CLOSING * 7290 TO 3320 *	
CONTRA	1341 1344 1351 1353	CONTRA	3320
TC 31BA ESTIMATED LOSS OF INVENTORY FOR SALE			
CONTRA	1529		
TC 31CA ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND SUPPLIES			
TC 31DA ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS			
TC 31EA ESTIMATED LOSS OF INVENTORY - FINISHED GOODS			
TC 31FA ESTIMATED LOSS OF INVENTORY - OTHER			
CONTRA	1599		
TC 31JA ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1571		
TC 323A REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL INVENTORY VALUE			
CONTRA	1751 1756 1830		
TC 341A LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES			
CONTRA	1591		
TC 406A ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY			
CONTRA	1511		
TC 409A PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE OF DEPRECIATION AND			

	ADJUSTMENT OF ACCUMULATED DEPRECIATION ACCOUNT						
CONTRA	1739	1749	1759	1819	1829	1839	
<hr/>							
TC 410A	ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE RECORDED VALUE						
	EXCEEDS PHYSICAL INVENTORY						
<hr/>							
TC 411A	ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY WHEN BOOK VALUE						
	EXCEEDS PHYSICAL INVENTORY						
<hr/>							

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7300 P

ACCOUNT TITLE : EXTRAORDINARY ITEMS

NORMAL BALANCE : DC

DEFINITION : COSTS OR INCOME SO UNUSUAL IN TYPE OR AMOUNT AS TO BE ACCORDED
SPECIAL TREATMENT IN THE ACCOUNT OR SEPARATE DISCLOSURE IN FINANCIAL
STATEMENTS.

DEBIT		CREDIT	
TC 417A RECLASSIFICATION OF EXPENSE TO EARMARK AS EXTRAORDINARY ITEM IN FINANCIAL STATEMENT		TC 9CQA CLOSING * 7300 TO 3320 *	
CONTRA 6108		CONTRA 3320	
TC 9BSA CLOSING * 7300 TO 3320 *			
CONTRA 3320			

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7400 S

ACCOUNT TITLE : PRIOR PERIOD ADJUSTMENTS

NORMAL BALANCE : DC

DEFINITION : ADJUSTMENTS RELATING TO ACTIVITY INVOLVING GAINS OR LOSSES IN PRIOR PERIODS. INSUFFICIENT APPROPRIATIONS ON PARTICIPATION CERTIFICATE ACTIVITIES SHOULD BE INCLUDED IN THIS ACCOUNT.

BASIC ACCOUNT

SUBDIVIDED BY : 7401 PRIOR-YEAR UNFUNDED FECA EXPENSE
7402 PRIOR-YEAR FUNDED FECA EXPENSE

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 7401 P

ACCOUNT TITLE : PRIOR-YEAR UNFUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED, BUT UNFUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF LABOR FOR
FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO THE PRIOR YEAR

SUBSIDIARY

CLASSIFICATION : G GOVERNMENT
N NON- GOVERNMENT
U UNFUNDED

DEBIT		CREDIT	
TC 10DA UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL		TC 050J OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT	
		(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF	
		FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID	
		TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS	
		TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612	
		THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE	
CONTRA 2225		CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *	
		CONTRA 2225	
			TC 9EEA CLOSING * 7401 TO 3310 *
			CONTRA 3310

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7402 P

ACCOUNT TITLE : PRIOR-YEAR FUNDED FECA EXPENSE

NORMAL BALANCE : DR

DEFINITION : EXPENSES INCURRED AND FUNDED, FOR AMOUNTS PAID BY DEPARTMENT OF
LABOR FOR FEDERAL EMPLOYEES' COMPENSATION ACT (FECA) APPLICABLE TO
THE PRIOR YEAR.

SUBSIDIARY
CLASSIFICATION : F FUNDED
GD GOVERNMENT - DIRECT PROGRAM

DEBIT		CREDIT
TC 050D OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS FULL DECOMMITMENT		TC 9EAA CLOSING * 7402 TO 3310 *
(EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF		
FUNDS - * (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID		
TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS		
TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612		
THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE		
CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) *		
CONTRA 2110 2140 2190 2211		CONTRA 3310

ACCOUNT NUMBER : 7500 P

ACCOUNT TITLE : DISTRIBUTION OF INCOME - DIVIDEND

NORMAL BALANCE : DR

DEFINITION : DISTRIBUTIONS OF INCOME, SUCH AS CERTAIN TYPES OF INCOME TRANSFERRED
TO THE GENERAL FUND OF THE TREASURY, INTEREST ON CAPITAL, FRANCHISE
TAXES, ETC.

DEBIT		CREDIT	
		TC 9EBA CLOSING * 7500 TO 3310 *	
		CONTRA 3310	

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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 7600 P

ACCOUNT TITLE : CHANGES IN ACTUARIAL LIABILITY

NORMAL BALANCE : DC

DEFINITION : THE AMOUNT OF INCREASE OR DECREASE IN ACTUARIAL LIABILITY.

SUBSIDIARY
CLASSIFICATION : N NON- GOVERNMENT
U UNFUNDED

DEBIT		CREDIT	
TC 10CA UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY DOL		TC 9CZA CLOSING * 7600 TO 3320 *	
CONTRA 2690		CONTRA 3320	
TC 9BTA CLOSING * 7600 TO 3320 *			
CONTRA 3320			

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POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 8000 S

ACCOUNT TITLE : GOVERNMENT-WIDE MEMORANDUM ACCOUNTS

NORMAL BALANCE : DC

DEFINITION : THIS ACCOUNT RECORDS EVENTS RELATED TO GUARANTEED LOAN PROCESSING.

BASIC ACCOUNT

SUBDIVIDED BY :

8010	GUARANTEED LOAN LEVEL (GLL)
8015	GUARANTEED LOAN LEVEL - UNAPPORTIONED
8020	GUARANTEED LOAN LEVEL - APPORTIONED
8025	GUARANTEED LOAN LEVEL - ALLOTTED AND AVAILABLE TO LENDERS
8030	GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS
8035	GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS
8040	GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS
8045	GUARANTEED LOAN LEVEL - UNUSED AUTHORITY
8050	GUARANTEED LOAN (GL) PRINCIPAL OUTSTANDING
8053	GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER
8056	GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS
8059	GUARANTEED LOAN DEFAULT - LOAN ACQUIRED
8062	GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED
8065	GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY
8068	GUARANTEED LOAN ADJUSTMENTS
8070	GUARANTEED LOAN PRINCIPAL TO BE COLLECTED

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8010 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL (GLL)

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN COMMITMENTS; SUPPORTABLE BY THE SUBSIDY BUDGET
AUTHORITY OF NEW COMMITMENTS, OR IN THE CASE OF NEGATIVE SUBSIDIES, THE AMOUNT
AUTHORIZED BY APPROPRIATION ACTS.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8015 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - UNAPPORTIONED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN LEVEL NOT YET APPORTIONED BY OMB.

DEBIT	CREDIT
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ACCOUNT NUMBER : 8020 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - APPORTIONED

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL THAT IS AVAILABLE FOR ALLOTMENT.

SUBSIDIARY
CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT	CREDIT
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POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8025 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - ALLOTED AND AVAILABLE TO LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL ALLOTED TO PROGRAM MANAGERS
FOR WHICH COMMITMENTS MAY BE MADE THIS PERIOD TO LENDERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT		CREDIT	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8030 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - ADMINISTRATIVE COMMITMENTS PRIOR TO SIGNING CONTRACTS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL COMMITTED IN ANTICIPATION
OF SIGNING A CONTRACT.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT	CREDIT
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ACCOUNT NUMBER : 8035 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - CONTRACT SIGNED - UNDISBURSED BY LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B CONTRACTS FOR GUARANTEED LOANS THAT WILL BE
DISBURSED BY A LENDER.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT		CREDIT

ACCOUNT NUMBER : 8040 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - DISBURSED BY LENDERS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN PRINCIPAL DISBURSED BY LENDERS.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8045 P

ACCOUNT TITLE : GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF CATEGORY A AND B GUARANTEED LOAN LEVEL FOR WHICH CONTRACTS HAVE NOT BEEN SIGNED.

SUBSIDIARY

CLASSIFICATION : A CATEGORY A APPORTIONMENT
B CATEGORY B APPORTIONMENT

DEBIT		CREDIT	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8050 P

ACCOUNT TITLE : GUARANTEED LOAN (GL) PRINCIPAL OUTSTANDING

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER. AT THE END
OF THE YEAR ACCOUNTS 8053 THROUGH 8068 ARE CLOSED TO THIS ACCOUNT.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8053 P

ACCOUNT TITLE : GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL DISBURSED DURING THE CURRENT YEAR BY
LENDERS.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8056 P

ACCOUNT TITLE : GUARANTEED LOAN REPAYMENTS AND PREPAYMENTS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT PAID DURING THE CURRENT YEAR BY THE BORROWER TO THE LENDER AS
PRINCIPAL REPAYMENT AND PREPAYMENT OF GUARANTEED LOANS.

DEBIT	CREDIT
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ACCOUNT NUMBER : 8059 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - LOAN ACQUIRED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATION FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO THE ACQUISITION OF A LOAN RECEIVABLE BY THE AGENCY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8062 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - PROPERTY ACQUIRED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO THE ACQUISITION OF PROPERTY BY THE AGENCY.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8065 P

ACCOUNT TITLE : GUARANTEED LOAN DEFAULT - CLAIM PAYMENT ONLY

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED BY TERMINATIONS FOR DEFAULT THIS
CURRENT YEAR THAT LEADS TO CLAIM PAYMENTS BY THE AGENCY THAT DOES NOT RESULT IN
THE ACQUISITION OF A LOAN RECEIVABLE OR PROPERTY.

DEBIT	CREDIT
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ACCOUNT NUMBER : 8068 P

ACCOUNT TITLE : GUARANTEED LOAN ADJUSTMENTS

NORMAL BALANCE : DC

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL REDUCED OR INCREASED THIS CURRENT YEAR
BY REASONS OTHER THAN REPAYMENT OR DEFAULT, I. E. , OUTSTANDING PRINCIPAL BALANCES
OF GUARANTEED LOANS TRANSFERRED TO OR RECEIVED FROM OTHER ACCOUNTS.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 8070 P

ACCOUNT TITLE : GUARANTEED LOAN PRINCIPAL TO BE COLLECTED

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF GUARANTEED LOAN PRINCIPAL OUTSTANDING WITH THE LENDER.

DEBIT	CREDIT
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March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9000 S

ACCOUNT TITLE : HHS MEMORANDUM ACCOUNTS

NORMAL BALANCE : DC

DEFINITION : SUMMARY OF HHS MEMORANDUM ACCOUNTS

BASIC ACCOUNT

- SUBDIVIDED BY :
- 9001 AUTHORITY TO DRAW FUNDS
 - 9012 GUARANTEED LOANS
 - 9016 ACQUIRED COLLATERAL
 - 9062 LOANS GUARANTEED
 - 9066 COLLATERAL ACQUIRED PENDING LOAN DEFAULT
 - 9501 FUNDS NOT YET DRAWN
 - 9700 CONTINGENT ACCOUNTS - CONTROL
 - 9771 CONTINGENT ACCOUNTS PAYABLE - DEFERRALS
 - 9999 PROGRAMMING ENTRY

THIS ACCOUNT IS A SUMMARY ACCOUNT. DO NOT POST TO THIS ACCOUNT.

ACCOUNT NUMBER : 9001 P

ACCOUNT TITLE : AUTHORITY TO DRAW FUNDS

NORMAL BALANCE : DR

DEFINITION : THE AMOUNT OF FUNDS WHICH CAN BE DRAWN FROM TREASURY FOR A TRUST FUND.

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 00VB RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)		TC 001B WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON- EXPENDITURE	
		TRANSFER	
CONTRA 9501		CONTRA 9501	
		TC 004B TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER	
		CONTRA 9501	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9012 P

ACCOUNT TITLE : GUARANTEED LOANS

NORMAL BALANCE : DR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 19AA LOANS MADE BY NON- FEDERAL LENDERS - GUARANTEED BY HHS			
CONTRA 9062			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9016 P

ACCOUNT TITLE : ACQUIRED COLLATERAL

NORMAL BALANCE : DR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 19DA TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE LOAN DEFAULT			
CONTRA 9066			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9062 P

ACCOUNT TITLE : LOANS GUARANTEED

NORMAL BALANCE : CR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
		TC 19AA LOANS MADE BY NON- FEDERAL LENDERS - GUARANTEED BY HHS	
		CONTRA 9012	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9066 P

ACCOUNT TITLE : COLLATERAL ACQUIRED PENDING LOAN DEFAULT

NORMAL BALANCE : CR

DEFINITION : TO BE SUPPLIED

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
		TC 19DA TO RECORD ACQUIRED COLLATERAL- PENDING POSSIBLE LOAN DEFAULT	
		CONTRA 9016	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9501 P

ACCOUNT TITLE : FUNDS NOT YET DRAWN

NORMAL BALANCE : CR

DEFINITION : AMOUNT OF AVAILABLE AUTHORITY FOR WHICH TRUST FUNDS HAVE NOT YET BEEN DRAWN.

SUBSIDIARY

CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 001B WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY NON- EXPENDITURE TRANSFER		TC 00VB RECORD OTHER NEW BUDGET AUTHORITY ENACTED (INCLUDES TRUST FUNDS)	
CONTRA 9001		CONTRA 9001	
TC 004B TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER			
CONTRA 9001			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9700 P

ACCOUNT TITLE : CONTINGENT ACCOUNTS - CONTROL

NORMAL BALANCE : DR

DEFINITION : THIS MEMO ACCOUNT OFFSETS THE AMOUNT RECORDED IN ACCOUNT 9771.

SUBSIDIARY

CLASSIFICATION : NR NON-GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
TC 501A ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE			
CONTRA 9771			

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBER : 9771 P

ACCOUNT TITLE : CONTINGENT ACCOUNTS PAYABLE - DEFERRALS

NORMAL BALANCE : CR

DEFINITION : THE AMOUNT RECOVERED BY REDUCTION OF AWARD FOR PROGRAM EXPENDITURES
NOT APPROVED BY PROGRAM/GRANT OFFICIAL, BUT WHICH IS SUBJECT TO
LATER RECOVERY BY THE PROGRAM PARTICIPANT.

SUBSIDIARY
CLASSIFICATION : NR NON- GOVERNMENT - REIMBURSABLE PROGRAM

DEBIT		CREDIT	
		TC 501A ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE	
		CONTRA 9700	

March 20, 1997

POSTED GENERAL LEDGER ACCOUNTS

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ACCOUNT NUMBER : 9999 P

ACCOUNT TITLE : PROGRAMMING ENTRY

NORMAL BALANCE : DC

DEFINITION : USED TO FACILITATE PROGRAMMING FOR POSTED GENERAL LEDGER

DEBIT		CREDIT	
TC 041A COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) *		TC 041A COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS - * (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) *	
CONTRA 9999		CONTRA 9999	
TC 051A OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS *(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) *		TC 051A OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS *(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) *	
CONTRA 9999		CONTRA 9999	